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PREFIX TO STATUTES, 1943-44

CONTAINING LIST OF PROCLAMATIONS
FROM JANUARY, 1943, TO JANUARY, 1944.

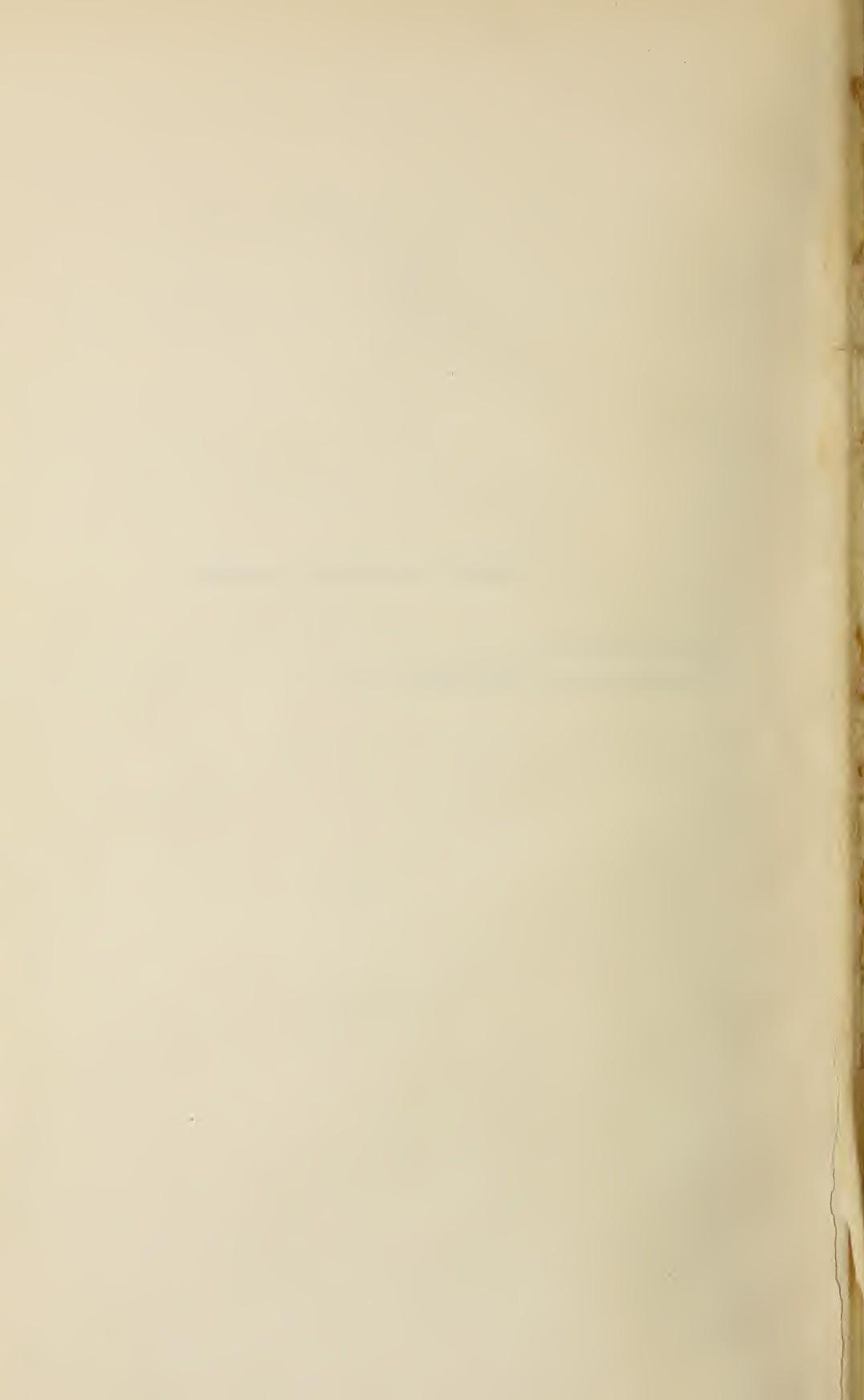


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OTTAWA
PRINTED BY EDMOND CLOUTIER,
LAW PRINTER (FOR CANADA) TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1944

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ACTS
OF THE
PARLIAMENT
OF THE
DOMINION OF CANADA

PASSED IN THE SESSION HELD IN THE
SEVENTH AND EIGHTH YEARS OF THE REIGN
OF HIS MAJESTY

KING GEORGE VI

BEING THE

FOURTH SESSION OF THE NINETEENTH PARLIAMENT

Begun and holden at Ottawa, on the Twenty-eighth day of January, 1943, and
closed by Prorogation on the Twenty-sixth day of January, 1944.



HIS EXCELLENCY THE RIGHT HONOURABLE
THE EARL OF ATHLONE
GOVERNOR GENERAL

PART I

PUBLIC GENERAL ACTS

OTTAWA
PRINTED BY EDMOND CLOUTIER
LAW PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1944

7 GEORGE VI.

CHAP. 1.

An Act to amend An Act respecting the Chief Justice of 1939, c. 14.
Canada.

[Assented to 5th February, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section one of An Act respecting the Chief Justice of Canada, chapter fourteen of the statutes of 1939, is amended by striking out the word “three” in the sixth line thereof and substituting therefor the word “four.” Term of office extended.

2. This Act operates retrospectively to the seventh day of January, one thousand nine hundred and forty-three, and shall be deemed to have come into force on the said seventh day of January, one thousand nine hundred and forty-three. Coming into force.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 2.

An Act for granting to His Majesty aid for National Defence and Security.

[Assented to 16th February, 1943.]

WHEREAS Canada is at war with the German Reich, Preamble. Italy, Roumania, Hungary, Finland and Japan; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Supplementary 1942 Short title. War Appropriation Act.*

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament and the amounts granted by *The War Appropriation Act, No. 1, 1942*, and *The War Appropriation Act, No. 2, 1942*, a sum not exceeding eight hundred and fifty-eight million Dollars (\$858,000,000) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1943, for:—

- (a) the security, defence, peace, order and welfare of Canada;
- (b) the conduct of naval, military and air operations in or beyond Canada;
- (c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and
- (d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,

Appropriation,
\$858,000,000.
1942-43 c. 9.
1942-43 c. 21.

Refunds or
repayments.

1939 (2nd
sess.), c. 9.
1940, c. 3.
1940-41, c. 11.
1942-43 c. 9.
1942-43 c. 21.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939*, *The War Appropriation Act, 1940*, *The War Appropriation Act, 1941*, *The War Appropriation Act, No. 1, 1942*, *The War Appropriation Act, No. 2, 1942*, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

Government
may act as
agent.

3. (1) The Government of Canada may act as the agent of the government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Expenditures
required by
Government
wholly-
owned
companies.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfill its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans
authorized.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of eight hundred and fifty-eight million dollars (\$858,000,000) as may be required for the purposes of this Act.

Charge on
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Orders and
regulations.

1942-43 c. 9.
1942-43 c. 21.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act, *The War Appropriation Act, No. 1, 1942*, and *The War Appropriation Act, No. 2, 1942*; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

- (a) make provision for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;
- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada;
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

6. Upon the Treasury Board making an allotment of any part of the eight hundred and fifty-eight million dollars (\$858,000,000) granted by this Act to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

Power to
vary orders
and
regulations.

Accounting
record of
commit-
ments.

7 GEORGE VI.

CHAP. 3.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

[Assented to 5th April, 1943.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble. the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-four, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 1, 1943.* Short title.

2. From and out of the Consolidated Revenue Fund \$40,314,665.57 granted for 1943-44. there may be paid and applied a sum not exceeding in the whole forty million, three hundred and fourteen thousand, six hundred and sixty-five dollars and fifty-seven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-three, to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-four, as laid before the House of Commons at the present session of Parliament.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

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King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 4.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

[Assented to 5th April, 1943.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble. the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-three, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title. No. 2, 1943.

2. From and out of the Consolidated Revenue Fund \$2,694,361.78 granted for 1942-43. there may be paid and applied a sum not exceeding in the whole two million, six hundred and ninety-four thousand, three hundred and sixty-one dollars and seventy-six cents towards defraying the several charges and expenses of the public service from the first day of April, one thousand nine hundred and forty-two to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, set forth in the Schedule to this Act.

3. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, the amounts appropriated by this Act may be paid at any time on or before the thirtieth day of April, one thousand nine hundred and forty-three, Amounts chargeable to year ending 31st March, 1943.

and such payments shall be deemed to have been made in and be chargeable to the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-three.

*Account to be
rendered in
detail.*

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDELE

Based on Further Supplementary Estimates, 1942-1943. The Amount hereby granted is \$2,694,361.76.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE			
SCIENCE SERVICE			
412	Entomology—Further amount required.....	4,500 00	
SPECIAL			
413	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories—Further amount required.....	160,000 00	164,500 00
EXTERNAL AFFAIRS			
414	To provide for hospitality in connection with visitors from abroad—Further amount required.....	5,000 00	
CANADA'S CONTRIBUTION TO MAINTENANCE OF EXTERNAL ORGANIZATIONS			
415	Portion of Expenses of International Wheat Council.....	2,775 00	7,775 00
FINANCE			
416	Royal Canadian Mint, including the Dominion of Canada Assay Office—Further amount required.....	16,630 00	
GENERAL			
417	To provide, subject to allocation by the Treasury Board, for cost-of-living bonus—Further amount required.....	745,000 00	761,630 00
FISHERIES			
418	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2nd, 1923, between Canada and the United States for the preservation of the North Pacific halibut fisheries—Further amount required.....	2,100 00	
419	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty between Canada and the United States for the protection, preservation and extension of the sockeye salmon fisheries of the Fraser River System—Further amount required.....	2,000 00	
420	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission for engineering and biological surveys from which to base recommendation for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River watershed; also for temporary expedients pending permanent remedial action to overcome such obstructions—Further amount required....	850 00	4,950 00

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LABOUR		
421	Departmental Administration—Further amount required.....	12,500 00	
422	Annuities Act—Further amount required.....	3,500 00	
423	Labour Gazette and other publications authorized by Labour Department Act—Further amount required.....	8,000 00	24,000 00
	LEGISLATION		
	HOUSE OF COMMONS		
424	General Administration—Estimates of the Clerk—Further amount required.....	30,000 00	
425	Estimates of the Sergeant-at-Arms—Further amount required..	13,200 00	43,200 00
	NATIONAL REVENUE		
	INCOME TAX DIVISION		
426	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required.....		
427	District Offices—Further amount required.....	16,298 00 350,686 00	366,984 00
	NATIONAL WAR SERVICES		
	(OTHER THAN WAR APPROPRIATIONS)		
428	National Film Board, including Motion Picture Bureau—Further amount required.....		75,000 0C
	POST OFFICE		
429	Post Offices including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required.....	20,000 00	
430	Audit of Revenue, Money Order, Postal Note and Savings Bank Business: issue of Postage Stamps and Postal Notes—Further amount required.....	80,000 00	100,000 00
	PUBLIC PRINTING AND STATIONERY		
431	Canada Gazette—Further amount required.....	22,000 00	
432	Distribution of Official Documents—Further amount required..	2,100 00	24,100 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
	<i>Construction, Repairs and Improvements—Public Buildings</i>		
	ONTARIO		
433	Ottawa West Block—Testing Laboratories — Alterations and fittings.....	12,000 00	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS—Concluded			
CHIEF ENGINEER'S BRANCH			
<i>Construction, Repairs and Improvements—Harbours and Rivers</i>			
BRITISH COLUMBIA			
434	Harrison River—Improvements.....	9,500 00	21,500 00
ROYAL CANADIAN MOUNTED POLICE			
435	General Administration—Further amount required.....	3,300 00	
436	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	95,000 00	98,300 00
SECRETARY OF STATE			
437	Canada Temperance Act—Further amount required.....	519 00	
438	Bureau for Translations—Further amount required.....	2,000 00	2,519 00
TRADE AND COMMERCE			
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
Local Services			
439	Purchase of the Steamer <i>Pelee</i> , to maintain the Pelee Island and Mainland service.....	40,000 00	
440	Pelee Island and Mainland, service between—Further amount required.....	1,424 00	41,424 00
TRANSPORT			
MARINE SERVICE			
441	To provide for payment to the Department of National Revenue of the Sales Tax on the construction cost of a combination ice-breaker and service vessel—Capital.....	55,717 36	
442	Life Saving Service, including rewards for saving life—Further amount required.....	250 00	
RAILWAY SERVICE			
443	Hudson Bay Railway—Construction and Improvements—Capital—Further amount required.....	26,556 00	
444	Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1942-43 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1942 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways—Further amount required.....	624,861 04	767,384 40

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
GOVERNMENT OWNED ENTERPRISES			
SPECIAL			
DEFICITS			
PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS			
445	To provide for the payment during the fiscal year 1942-43 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1942—Further amount required.....	191,095 36
	Total.....	2,694,361 76

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King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 5.

An Act for granting to His Majesty aid for National Defence and Security.

[Assented to 5th April, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Appropriation Act*, Short title. No. 1, 1943.

2. From and out of the Consolidated Revenue Fund, \$648 333 333.33 granted for 1943-44. there may be paid a sum not exceeding six hundred and forty-eight million, three hundred and thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents (\$648,333,333.33) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1944, for the purpose and subject to the terms, conditions and limitations set out in the Resolution on the Orders of the Day to provide that sums not exceeding three billion eight hundred and ninety million dollars (\$3,890,000,000) be granted to His Majesty, and being one-sixth of the said amount of three billion eight hundred and ninety million dollars (\$3,890,000,000).

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7 GEORGE VI.

CHAP. 6.

An Act for granting to His Majesty a certain sum of money for the public service of the financial year ending the 31st March, 1944.

[Assented to 21st April, 1943.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble. the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sum hereinafter mentioned is required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-four, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 3, 1943.* Short title.

2. From and out of the Consolidated Revenue Fund \$33,333.33 granted for 1943-44. there may be paid and applied a sum not exceeding in the whole thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents towards defraying a certain charge and expense of the public service, from the first day of April, one thousand nine hundred and forty-three, to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being the amount of the item set forth in the Schedule to this Act, which is item 116, of the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-four, less the amount already voted by *The Appropriation Act, No. 1,* passed at the present session of Parliament.

Account to
be rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE

Based on the Main Estimates, 1943-44. The amount hereby granted is \$33,333.33, being five-sixths of the item in the said Estimates, as contained in this Schedule.

SUM granted to His Majesty by this Act for the financial year ending 31st March, 1944, and the purpose for and the terms under which it is granted.

No. of Vote	Service	Amount	Total			
			\$	cts.		
LEGISLATION						
HOUSE OF COMMONS						
116	To provide for payment out of the Consolidated Revenue Fund to each person appointed by the Governor in Council to be a Parliamentary Assistant to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and <i>pro rata</i> for any period less than a year: Provided however that notwithstanding any Act or other law to the contrary payments made hereunder shall not render any such person, if he be a Member of the House of Commons, liable to any penalty or disqualification, or vacate the seat of any Member of the House of Commons or render such Member ineligible to sit or vote in the said House and no person receiving payment hereunder shall thereby be disqualified as a candidate at any Dominion election.....		40,000	00		
	Total.....			*40,000 00		

*Net total \$33,333.33

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7 GEORGE VI.

CHAP. 7.

An Act to amend the Customs Tariff.

[Assented to 21st April, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, chapter thirty-one of the statutes of 1936, chapters twenty-five and twenty-six of the statutes of 1937, chapter forty-one of the statutes of 1939 (first session), chapter two of the statutes of 1939 (second session), chapter twenty-nine of the statutes of 1940, chapter thirteen of the statutes of 1940-41 and chapter twenty-three of the statutes of 1942-43, is further amended by striking thereout tariff items 105a, 156, 156a, 197c, 232, 355, 440i, 563, 696a, 704, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in the said Schedule the items, enumerations and rates of duty which are specified in the Schedule to this Act.

2. Schedule A to the said Act, as amended by *The Customs Tariff Amendment Act, 1939*, chapter two of the statutes of 1939 (second session), as amended by chapter twenty-nine of the statutes of 1940, by chapter thirteen of the statutes of 1940-41, and by chapter twenty-three of the statutes of 1942-43, is further amended by deleting

R.S., c. 44;
1928, c. 17;
1929, c. 39;
1930 (1st Sess.), c. 13;
1930 (2nd Sess.), c. 3;
1931, c. 30;
1932, c. 41;
1932-33, cc. 6,
37;
1934, cc. 32,
49;
1935, c. 28;
1936, c. 31;
1937, cc. 25,
26;
1939 (1st Sess.), c. 41;
1939 (2nd Sess.), c. 2;
1940, c. 29;
1940-41, c. 13;
1942-43, c. 23.

Schedule A
amended.

"Additional"
duties
amended.

therefrom the following enumerations of goods and rates of additional duties of customs as enacted by the said Amendment Act, as amended:—

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$5.00 per gallon of the strength of proof.
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and by substituting therefor the following enumerations of goods and rates of additional duties of customs:—

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, and 156b..	\$7.00 per gallon of the strength of proof.
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Date of
coming
into
force.

3. This Act shall be deemed to have come into force on the third day of March, nineteen hundred and forty-three, and to have applied to all goods mentioned in the preceding section and in the Schedule hereto, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SCHEDELE

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
105a	Lemon, orange, grapefruit and citron rinds, fresh, frozen, dried, sulphured or in brine....	Free	Free	Free
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum; whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirits or potato oil; methyl alcohol, wood alcohol, wood naptha, pyroxyclic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit, per gallon of the strength of proof.....	\$5.00	\$10.00	\$10.00
	Provided, (1) that when the goods specified in Item 156 are of greater or less strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased or decreased in proportion for any greater or less strength than the strength of proof.			
	Provided, (2) that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength) viz.:—			
	Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen.....			
	Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen.....			
	Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen.....			
	Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen.....			
	Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen.....			
	Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen.....			
	Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen....			

SCHEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
	Provided, (3) that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister.....			
197c	(i) Cigarette paper, ungummed, in rolls. (ii) Cigarette paper, ungummed, in sheets containing not less than thirty-two square inches.....	10 p.c. 10 p.c.	22½ p.c. 15¾ p.c.	25 p.c. 25 p.c.
232	Glue and gelatine, n.o.p..... and, per pound	17½ p.c. 2 cts.	25 p.c. 5 cts.	25 p.c. 5 cts.
355	Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: ingots, blocks and shot; shapes or sections, billets, bars and rods, rolled, extruded, or drawn (not including nickel processed for use as anodes); strip, sheet and plate (polished or not); seamless tube.....	Free	Free	Free
440i	The following articles and materials when imported for use only in the manufacture, maintenance or repair of automatic gas buoys and automatic gas beacons, or automatic electric buoys and automatic electric beacons, for the Government of Canada, for marine signal purposes or for export, under regulations prescribed by the Minister, viz.: flanged and dished steel heads made from boiler plate, over five feet in diameter; acetylene gas lanterns and parts thereof; electric flashing lights and parts thereof.....	Free	Free	Free
563	Bolting cloth of any textile fibre, not made up, imported for use only for bolting or sifting materials.....	Free	Free	Free
696a	Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative; sound disks, records and transcriptions; when certified by the Government or by a recognized representative authority of the Government of the country of production as being of an international educational character; subject to such regulations as the Minister may prescribe.....	Free	Free	Free
704	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest to any resident of Canada, or acquired by any resident of Canada as a result of the death of any person resident abroad, or as a gift in anticipation of the death of any such person; all such goods or articles when given as a free gift by anyone resident abroad to a resident of Canada; the Minister to be the sole judge as to whether any goods or any article imported is to be classified as entitled to the benefit of this item or not.....	Free	Free	Free

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King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 8.

An Act to amend The Department of Munitions and Supply Act.

[Assented to 21st April, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Subsections two and three of section four of *The Department of Munitions and Supply Act*, chapter three of the statutes of 1939 (second session), are repealed and the following substituted therefor:—

“(2) Other officers, clerks and servants necessary for the proper conduct of the business of the Department may be appointed or employed by the Minister with the approval of the Governor in Council, or may be appointed or employed in such manner as the Governor in Council may prescribe; and all appointments heretofore or hereafter made to the staff of the Department in the manner prescribed by the Governor in Council on April nineteenth, nineteen hundred and forty, by an order as to the exercise of the authority to make appointments and otherwise deal with personnel under the *War Measures Act*, are hereby validated.

R.S., c. 206.
Appoint-
ments
validated.

(3) The salaries or remuneration of officers, clerks and servants appointed or employed for the conduct of the business of the Department may be fixed or varied by the Minister with the approval of the Governor in Council or may be fixed in such manner as the Governor in Council may prescribe, and any salary or rate of remuneration for any such officer, clerk or servant heretofore or hereafter fixed in the manner prescribed by the order of the Governor in Council referred to in subsection two of this section, is hereby validated.”

Salaries.

Salaries
validated.

2. Paragraph (g) of subsection one of section six of the said Act, as enacted by section three of chapter thirty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Ministerial powers.

"(g) if authorized by the Governor in Council, exercise any of the powers contained in paragraphs (a) to (f) both inclusive of this subsection for or on behalf of His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, or for or on behalf of any other of His Majesty's Governments or for or on behalf of the Government of any allied or associated power."

Repeal.

3. Paragraph (i) of section seven of the said Act, as enacted by section three of chapter thirty-one of the statutes of 1940, is repealed.

4. Paragraphs (c), (d), (e) and (f) of section eight of the said Act, as enacted by section three of chapter thirty-one of the statutes of 1940, are repealed and the following substituted therefor:

Persons authorized to sign requisitions

"(c) requisitions shall be signed in accordance with the following provisions:—

(i) if the requisition requires an estimated expenditure not exceeding fifty thousand dollars, it shall be signed by the Minister of the Department concerned, his deputy or such other officer or officers as he may authorize;

(ii) if the requisition requires an estimated expenditure exceeding fifty thousand dollars, it shall be signed by the Minister of the Department concerned;

(d) a contract for an estimated expenditure of fifteen thousand dollars or less may be entered into without authority from the Governor in Council;

(e) where, in the Minister's opinion, it is necessary to enter into a contract immediately to ensure adequate provisions for the armed forces, the contract may be entered into without authority from the Governor in Council;

(f) except as authorized by paragraph (e) of this section, no contract for an estimated expenditure of more than fifteen thousand dollars shall be entered into without authority from the Governor in Council;

(g) the Minister shall make a report to the Governor in Council with respect to every contract entered into without authority from the Governor in Council for an estimated expenditure exceeding five thousand dollars;

(h) paragraphs (d), (e), (f) and (g) of this section shall apply *mutatis mutandis* to a contract amending a previous contract."

Authority of Governor in Council not required for certain contracts.

Immediate contracts without authority from G. in C.

Contracts exceeding \$15,000 require authority of G. in C.

Certain contracts to be reported to the G. in C.

Application to amending contracts.

5. The said Act is further amended by inserting immediately after section eleven the following section:—

"11A. Where the Minister is satisfied that any person (in this section called the "Contractor") has failed or is likely to fail to carry out in a businesslike and efficient manner the whole or any part of a contract to manufacture or produce any munitions of war or supplies or to construct or carry out any defence project, or has failed to keep proper and detailed accounts and records of the cost of the work performed under any such contract, the Minister may authorize any other person to carry on, until the Minister otherwise directs, and subject to and in accordance with the provisions hereinafter contained in this Act, the whole or any part of the Contractor's business."

Minister
may
authorize
other person
to carry on
where failure.

6. Section twelve of the said Act is repealed and the following substituted therefor:—

"12. (1) The Minister may direct any person to store any munitions of war or supplies for such period and at such place as he may specify if he is satisfied that such person controls accommodation suitable for that purpose.

Power to
require
storage.

(2) Any person storing munitions of war or supplies under subsection one of this section shall be liable for loss thereof or damage thereto as if he had agreed to store them for reward.

Liability
of person
storing.

(3) Compensation to be paid to any person storing munitions of war or supplies under subsection one of this section may be fixed by agreement between such person and the Minister, and in the absence of agreement, the Minister of Justice may refer any claim for such compensation to the Exchequer Court of Canada, or to a superior or county court of the province within which the claim arises, or to a judge of any such court.

Compen-
sation.

(4) The fact that failure to fulfil any contract, whether such contract is made before or after this section comes into force, is the result of compliance on the part of any person with any direction given by the Minister under this section, shall be a good defence to any action or proceeding in respect of such failure.

Defence
where failure
due to
direction.

(5) If any person fails to comply with any direction given by the Minister under this section, he shall be guilty of an offence under this Act.

Failure to
comply.
Offence.

(6) If any person fails to comply with any direction given by the Minister under this section, the Minister may authorize any other person to carry on, until the Minister otherwise directs and subject to and in accordance with the provisions hereinafter contained in this Act, the whole or any part of the business of the person so failing."

Where
failure
Minister may
authorize
other person.

"Munitions contract."

Persons producing munitions under contract to keep accounts.

On failure to keep accounts Minister may fix amount payable.

Renegotiate contract price.

Minister may direct repayment of excess profit.

7. Section thirteen of the said Act is repealed and the following substituted therefor:—

"13. (1) In this section 'munitions contract' means a contract, including a subcontract, to manufacture, produce, finish, assemble, transport, repair, maintain, service, store or deal in munitions of war or supplies or to construct or carry out a defence project.

(2) Every person who has entered into a munitions contract shall keep detailed accounts and records of the cost of carrying out the same and shall, on demand, produce to any person thereunto authorized by the Minister, every account, record or document of any description in respect to such contract required by such person and shall permit him to examine, audit and take copies of or extracts from the same.

(3) If the Minister is satisfied that the accounts or records kept by a person who has entered into a munitions contract are insufficient to enable the cost of carrying out the same to be determined, the Minister may by order reduce the total amount paid and payable to such person under the contract to an amount which, in the opinion of the Minister, represents the fair and reasonable cost of carrying out the contract plus a fair and reasonable profit and the Minister may direct such person to pay to the Receiver General of Canada forthwith any amount which such person has received under the contract in excess of the amount fixed by the Minister.

(4) If the Minister is satisfied, upon an examination of the accounts and records of a person who has entered into a munitions contract, that the contract price paid and payable to such person contains an unreasonable profit, he may direct such person to renegotiate the contract price and may direct that there be withheld from such person any amount of the contract price which in the opinion of the Minister represents an unreasonable profit, and may direct such person to pay to the Receiver General of Canada forthwith any amount which such person has received which in the opinion of the Minister represents an unreasonable profit.

(5) Where a person has entered into a munitions contract on or after the ninth day of April, nineteen hundred and forty, which provides in effect that such person shall be paid the cost of carrying out the contract or any part thereof with or without a profit or fee, or that the price or prices specified in the contract may be adjusted or reduced to an amount which represents the cost of the work or service to be carried out or rendered under the contract plus a fair and reasonable profit and any part of the work or service is carried out or rendered by any other person (in this subsection called a 'subcontractor'), the Minister may,

if

if he is satisfied either before or after the performance of the contract that the total amount paid and payable to the subcontractor for the work carried out or the service rendered by the subcontractor is in excess of the fair and reasonable cost thereof plus a fair and reasonable profit, by order reduce the total amount paid and payable to the subcontractor for such work or service to an amount which the Minister may fix as the fair and reasonable cost of the work or service plus a fair and reasonable profit, and he may direct the subcontractor to pay to the Receiver General of Canada forthwith any amount which he has received for the work or service in excess of the amount so fixed.

(6) A person affected by an order or direction made by the Minister under this section may within thirty days after the receipt of a copy of such order or direction inform the Minister of his intention to appeal against such order or direction to the Exchequer Court of Canada and within such period of thirty days file a notice of such intention in the Court, whereupon all proceedings under such order or direction shall be stayed pending the disposition of the appeal by the Exchequer Court.

(7) On the filing of the notice of appeal, the Exchequer Court shall on the application of the Minister or of the appellant give directions relative to the disposition of the appeal, and shall upon the hearing of the appeal confirm the Minister's order or direction or vary the same as it deems just and the decision of the Court shall be final and conclusive.

(8) If any person fails to comply with any of the provisions of this section or any direction given or order made by the Minister under this section, he shall be guilty of an offence under this Act.

(9) If any person fails to comply with a direction of the Minister under this section to pay an amount of money to the Receiver General of Canada, such amount shall thereupon be recoverable in the Exchequer Court of Canada or any other court of competent jurisdiction, with full costs of suit, as a debt due to His Majesty, notwithstanding that any proceedings have been instituted under subsection eight of this section.

(10) If any person fails to comply with any of the provisions of this section or any direction given by the Minister under this section, the Minister may authorize any other person to carry on, until the Minister otherwise directs and subject to and in accordance with the provisions hereafter contained in this Act, the whole or any part of the business of the person so failing, whether or not proceedings have been instituted under subsection eight or subsection nine of this section."

*Appeal from
order of
Minister.*

*Hearing of
Directions.
Decision.*

*Failure to
comply an
offence.*

*Excess profit
recoverable
by suit.*

*In case of
failure
Minister may
authorize
other person
to carry on.*

8. Subsection one of section sixteen of the said Act, as enacted by section nine of chapter thirty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Power to
secure
adequate
functioning
of under-
taking.

“16. (1) The Minister may direct any person carrying on an undertaking being used or capable of being used to produce munitions of war or supplies or to construct or carry out defence projects, to take such measures and within such period as he may deem necessary to secure the adequate functioning of such undertaking.”

Retroactive
repeal.

9. (1) Section seventeen of the said Act, as enacted by section ten of chapter thirty-one of the statutes of 1940, is repealed and such repeal shall be deemed to have had effect on and from the ninth day of April, nineteen hundred and forty.

(2) The said Act is further amended by adding thereto the following section to be numbered seventeen:—

Allowance
for loss on
termination
of contracts.

“17. No person shall be entitled to damages, compensation or any other allowance for loss of profit, direct or indirect, arising out of the rescission or termination of—

- (a) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with the Minister for or on behalf of His Majesty the King in right of Canada, His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, any other of His Majesty's Governments, or the Government of any allied or associated power, or
 - (b) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with any company all the issued share capital of which (except directors' qualifying shares) is held by the Minister in trust for His Majesty the King in right of Canada or for any of the Governments referred to in paragraph (a) of this section, or
 - (c) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with any other person for purposes directly related to or connected with carrying out any contract described by paragraphs (a) or (b) of this section,
- if such contract is so rescinded or terminated, at any time before it is fully performed, pursuant to a power contained in such contract or vested under the laws of Canada in the Governor in Council or the Minister.”

Offences.

10. Section twenty of the said Act is repealed and the following substituted therefor:—

“20. (1) If any person to whom any order or direction is issued or who is required to do or abstain from doing anything by or pursuant to this Act fails to obey such order or

direction or to do or abstain from doing such thing he is guilty of an offence under this Act.

(2) Every person is a party to and guilty of an offence under this Act who Parties to offences.

(a) actually commits it;

(b) does or omits an act for the purpose of aiding any person to commit the offence;

(c) abets any person in the commission of the offence; or

(d) counsels or procures any person to commit the offence.

(3) If several persons form a common purpose to contravene any of the provisions of this Act and to assist each other therein, each of them is a party to every offence under this Act committed by any one of them in the prosecution of such common purpose, the commission of which offence was, or ought to have been known to be a probable consequence of the prosecution of such common purpose. Common purpose to commit offence.

(4) Every one who counsels or procures another person to be a party to an offence under this Act of which that person is afterwards guilty, is a party to that offence, although it may be committed in a way different from that which was counselled or suggested. Counselling or procuring.

(5) Every one who counsels or procures another to be a party to an offence under this Act is a party to every offence which that other commits in consequence of such counselling or procuring, and which the person counselling or procuring knew, or ought to have known, to be likely to be committed in consequence of such counselling or procuring. Idem.

(6) If a corporation is guilty of an offence under this Act, any officer or director of the corporation is a party to and guilty of the offence if it was committed with his knowledge unless he exercised all due diligence to prevent the commission of the offence; and in any proceeding against a person who was a director or officer of a corporation when the corporation committed an offence under this Act for being a party to and guilty of such offence, the burden of proving that he is not guilty of the offence shall be upon the accused. Officers of guilty corporation. Burden of proof.

(7) Every person who commits an offence under this Act for which no penalty is expressly provided by this Act is liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years or to both such fine and such imprisonment. Penalties.

(8) A person may be prosecuted upon indictment for any offence under this Act at the election of the Attorney General of Canada or of the province in which the offence is alleged to have been committed and upon conviction upon indictment for any such offence for which no penalty Prosecution upon indictment.

Penalty.

is expressly provided by this Act, such person is liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years or to both such fine and such imprisonment.

Prosecution under Part XV of Criminal Code.
R.S., c. 36.

(9) In any prosecution under Part XV of the *Criminal Code* for an offence under this Act, the complaint shall be made, or the information laid, within twelve months from the time when the matter of the complaint or information arose."

Inquiries.

11. The said Act is further amended by adding the following sections thereto:—

"Investigator."

"**22.** (1) The Minister may, whenever he deems it expedient, cause an inquiry to be made into and concerning any matter relating to or incidental to a contract for the manufacture or production of munitions of war or supplies or for the construction or carrying out of a defence project, and may appoint a person or persons by whom the inquiry shall be conducted.

Powers.
R.S., c. 99.

(2) In this section, "investigator" means a person or persons appointed by the Minister under this section to conduct an inquiry.

Witness expenses.

(3) An investigator shall have all the powers of a commissioner under Part I of the *Inquiries Act*.

Offences.

(4) When an investigator summons a witness before him, reasonable travelling expenses shall be paid to the witness at the time of service of the summons.

(5) Every person is guilty of an offence under this Act, who

- (a) being summoned before an investigator, fails without lawful authority or excuse to attend before the investigator at the time and place set out in the summons;
- (b) being required to produce any document or thing before the investigator, fails without lawful authority or excuse to produce the same as required;
- (c) refuses to give evidence on oath or on solemn affirmation as required by an investigator; or
- (d) refuses, when giving evidence before an investigator under this section, to answer any question which the investigator deems requisite to the full investigation of the matter into which the investigator has been appointed to examine.

Investigator's responsibility at law.

(6) No investigator shall be responsible at law for anything done by him in good faith in the performance of his duties under this section and no action shall be taken against an investigator in respect of the performance or non-performance of his duties under this section.

Title to Crown property.

"**23.** Where by the terms of a contract entered into on or after the ninth day of April, nineteen hundred and forty between:

- (a) the Minister for or on behalf of His Majesty the King in right of Canada, His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, any other of His Majesty's Governments, or the Government of any allied or associated power; or
- (b) any company all the issued share capital of which (except directors' qualifying shares) is held by the Minister in trust for His Majesty the King in right of Canada or for any of the Governments referred to in paragraph (a) of this section;

and any other person it is provided in effect that title to any machinery, machine tools, equipment or buildings acquired, installed or constructed with funds provided by any of the parties mentioned in paragraphs (a) or (b) of this section shall remain vested or shall vest in any of such parties free and clear from all claims, liens, charges and encumbrances, then, notwithstanding any law whether statute or otherwise, in force in any province, the title to such machinery, machine tools, equipment and buildings shall remain vested or shall vest in accordance with the terms of such contract, and subject to any provisions in such contract to the contrary the party in whom the title is so vested shall be at liberty at any time to remove, sell, or dispose of such machinery, machine tools, equipment or buildings."

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7 GEORGE VI.

CHAP. 9.

An Act to amend The Excise Act, 1934.

1934, c. 52;
1935, c. 29;
1936, c. 37;
1937, c. 29;
1938, c. 29;
1939 (1st sess.)
c. 43;
1939 (2nd
sess.) c. 5;
1940, c. 33;
1940-41, c. 16;
1942-43, c. 27.

[Assented to 21st April, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Paragraph (c) of subsection one of section three of *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, is repealed and the following substituted therefor:—

“(c) “closed spirit-receiver” means the vessel or vessels “Closed
into which the spirit is conveyed for measurement,” spirit-
receiver.”

2. Paragraph (g) of subsection one of section three of the said Act is repealed and the following substituted therefor:—

“(g) “rectifier” means any pipe, vessel or still into which “Rectifier.”
the spirit is conveyed for the purpose of rectification by
re-distillation, filtration, or by any other process;”

3. Subsection one of section three of the said Act, as amended by section one of chapter twenty-nine of the statutes of 1938, is further amended by adding immediately after paragraph (j) thereof as paragraphs (k) and (l) the following:—

“(k) “spirits” means any distillate obtained from fermented beer, wash or wort by distillation, and in a distillery includes liquids containing any proportion by weight or volume of Ethyl Alcohol;”

“(l) “alcohol” means spirits testing not less than 65 per centum overproof by Sikes’ hydrometer at 62 degrees Fahrenheit.”

4. Paragraph (b) of section seven of the said Act is repealed.

Repeal
“caution
label”.

5. Subsection one of section thirty-three of the said Act is repealed and the following substituted therefor:

Yearly
inventory
of stock.

"33. (1) Every distiller, maltster, tobacco manufacturer, cigar manufacturer or bonded manufacturer, shall make and deliver to the collector of the division in which his manufactory or premises is or are situated, an inventory in such form as is prescribed by the Commissioner, and verified by oath, of the quantity of the different kinds of raw material, articles and goods in process of manufacture, and manufactured products, and all other materials held or owned by him at the close of business on the thirty-first day of March in each year or at any intermediate time when required by the Commissioner."

6. Subsection two of section eighty-seven of the said Act is repealed and the following substituted therefor:

Horses,
vehicles, etc.

"(2) All horses, vehicles, vessels and other appliances which have been or are being used for the purpose of transporting in violation of this Act or regulations made thereunder, or in or upon which are found any goods subject to excise or any materials or apparatus used or to be used in violation of this Act or regulations made thereunder in the production of any goods subject to excise and all such goods, materials or apparatus shall likewise be seized as forfeited by any such officer and may be dealt with in like manner."

Seizure and
forfeiture.

7. Paragraph (b) of subsection one of section one hundred and eighteen of the said Act, as enacted by section six of chapter twenty-nine of the statutes of 1937, is repealed and the following substituted therefor:

Recovery
of penalties.

"(b) if the amount or value of such penalty or forfeiture does not exceed five thousand dollars, and such term of imprisonment does not exceed twelve months with hard labour, exclusive of any term of imprisonment which may be adjudged or ordered for non-payment of any pecuniary penalty, whether the offence in respect of which it has been incurred is declared by this Act to be an indictable offence or not, by summary conviction, under the provisions of the *Criminal Code* relating thereto, before a police or stipendiary magistrate, or any two justices of the peace having jurisdiction in the place where the cause of prosecution arises, or wherein the defendant is served with process, or before any functionary, tribunal or person empowered by the proper legislative authority to perform acts usually required to be done by two or more justices of the peace and acting within the local limits of his or its jurisdiction."

By summary
conviction.
R.S., c. 36.

Procedure.

8. Subsection one of section one hundred and forty of the said Act is repealed and the following substituted therefor:

"140. (1) There shall be imposed, levied and collected on all spirits distilled or brought into a distillery the duties of excise set out in the Schedule hereto which shall be paid to the collector as herein provided."

Excise
duties
on spirits.

9. Paragraph (a) of subsection one of section one hundred and forty-two of the said Act is repealed and the following substituted therefor:

"(a) Upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or in a distillery where malt only, or a clear wort process is used, upon the grain or malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds."

Duty how
computed.
Various
methods.

10. The first four lines of paragraph (d) of subsection one of section one hundred and forty-two of the said Act are repealed and the following substituted therefor:

"(d) Upon the quantity of spirits which passes into the closed spirit-receivers, subject to the following abatements,"

Duty how
computed.
Methods.

11. Paragraph (a) of subsection one of section one hundred and forty-three of the said Act is repealed and the following substituted therefor:

"(a) the quantity of grain shall be the quantity actually weighed into the mash-tubs and recorded in the books kept under the requirements of this Act; except that whenever there appears to be cause to doubt the correctness of the quantity so entered on the said books, an inquiry may be made by any inspector who may swear and examine witnesses under oath and inquire as to the quantity of grain taken to the distillery in which such books are kept, and as to the quantity of grain removed therefrom, and generally into the matters referred to, and shall determine, as nearly as may be, the actual quantity of grain consumed in the distillery; and the production may be established in relation to the quantity of grain or other fermentable material so determined in proportions as shown in the preceding section; and the duty may be assessed and levied on the quantity of grain or other fermentable material so determined;"

Quantity of
grain.
Actual or
determined
by inspector.

12. Paragraph (d) of subsection one of the said section one hundred and forty-three of the said Act is repealed and the following substituted therefor:

Quantity of
spirits
passing into
receiver.

"(d) the quantity of spirits which passes into the closed spirit-receivers shall be ascertained and determined by weighing the quantity and testing the strength thereof at such time and place and in such manner as is prescribed from time to time by departmental regulations;"

13. Section one hundred and forty-three of the said Act is further amended by adding at the end thereof as subsection four the following:

Duty
payable
upon
quantity
according
to standard
of production.

"(4) If during any period the standard of production established by this Act has not been reached, the Minister may require the distiller to pay the duty on the quantity of spirits equivalent to the deficiency so determined."

Repeal.
Safes, meters,
etc.

14. Section one hundred and fifty-two of the said Act is repealed.

What
distiller's
accounts
must show.

15. Section one hundred and fifty-four of the said Act is repealed and the following substituted therefor:

154. Everyone carrying on business as a distiller shall render to the collector a just and true account in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations."

All spirits
to be
warehoused.

16. Subsection one of section one hundred and fifty-five of the said Act is repealed and the following substituted therefor:

155. (1) All spirits produced or brought into a distillery shall be warehoused in accordance with departmental regulations made in that behalf."

When
spirits may
be entered
for con-
sumption.

17. Subsection four of section one hundred and fifty-five of the said Act, as enacted by section fifteen of chapter twenty-nine of the statutes of 1938, is repealed and the following substituted therefor:

"(4) No spirits subject to excise, which have not been warehoused for at least two years, may be entered ex-warehouse for consumption, except as hereinafter provided:

The following classes of spirits may be entered ex-warehouse for consumption at any date after warehousing:

(a) Spirits when testing not less than fifty per centum overproof,

(i) if sold and delivered for scientific purposes only to any university, scientific or research laboratory approved by the Minister, or to any bona fide public hospital certified as such by the Department of Pensions and National Health;

- (ii) if sold for delivery to druggists as defined in section one hundred and forty-one of this Act, for use in preparing, manufacturing, compounding, or dispensing medicines and pharmaceutical preparations for sale direct to the consumer, under departmental regulations;
- (b) Spirits commonly known as gin;
- (c) Cocktails, cordials and liqueurs when blended in a distillery under a formula approved by the Department."

18. Subsection five of section one hundred and fifty-five of the said Act is repealed and the following substituted therefor:

"(5) Spirits may, under departmental regulations, be removed in bond at any date after being warehoused, from any licensed distillery to another licensed distillery or to the premises of any licensed bonded manufacturer for manufacturing purposes only, but not for sale." Removal in bond at any time.

19. Section one hundred and fifty-nine of the said Act Repeal. is repealed and the following substituted therefor:

159. The Governor in Council may make such regulations as to him seem necessary for allowing the bottling of spirits in bond at any licensed distillery and for the removal therefrom of such spirits after being so bottled and may in such regulations provide for an abatement not exceeding one per centum of the quantity of spirits brought into the bottling room to cover any deficiency found in the process of bottling". Bottling spirits in bond.

20. Section one hundred and seventy-five of the said Act is repealed and the following substituted therefor:

175. There shall be imposed, levied and collected Duties. on every gallon of beer or malt liquor brewed in whole or in part from any substance other than malt, the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided."

21. Subsection two of section one hundred and seventy-seven of the said Act is repealed. Repeal. Refund of duty.

22. Section one hundred and seventy-nine of the said Act is repealed and the following substituted therefor:

179. (1) Every licensed brewer who exports any beer or malt liquor of his own manufacture, shall be entitled to receive a drawback thereon equivalent to the duty herein imposed on the malt contained in the beer so exported; and the amount of such drawback shall be computed in such manner and by such means as are, from time to time, directed by departmental regulations in that behalf. Drawback on beer exported.

(2) No such drawback shall be allowed or paid unless the brewer claiming it has given at least two days' notice of his intention to export the beer on which it is claimed, and made such declarations as to the strength thereof as is required by departmental regulations in that behalf, nor unless the quantity of malt contained in the beer has been certified by the proper officer."

23. Section one hundred and ninety-one of the said Act is repealed and the following substituted therefor:

"191. (1) All grain or leguminous seeds brought into any malt-house shall be weighed and the quantity shall be stated in all books, returns and accounts kept and made under this Act, in pounds avoirdupois.

(2) The quantity of grain or leguminous seeds placed in steep in any malt-house shall be stated in pounds.

(3) The quantity of malt removed from any kiln and chargeable with duty, shall be the quantity determined by weighing, and shall be stated in all books and returns made under this Act in pounds."

Weighing
of grain
and seeds.

Grain in
steep.

Quantity
of malt
removed
from kiln.

Repeal.
Wetting,
drying or
removing
grain.

Duties on
malt.

Remission
of duty to
distiller
or brewer.

Remission
to bonded
manufacturer.

Rules for
comparing
results.

24. Section one hundred and ninety-three of the said Act is repealed.

25. Section one hundred and ninety-five of the said Act is repealed and the following substituted therefor:

"195. (1) There shall be imposed, levied and collected upon all malt, whether manufactured or produced in Canada or imported, the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided.

(2) Notwithstanding anything in this section contained, malt may be removed from a malt-house to a distillery or brewery in bond and the duty otherwise hereby imposed upon such malt may be remitted upon proof satisfactory to the Commissioner that such malt has been used solely for the production of spirits or beer subject to duty.

(3) The duties hereby imposed may be remitted under departmental regulations upon malt used in any licensed bonded manufactory in the manufacture of malt extract or other similar medicinal preparation approved by the Commissioner, or in the preparation of any malt product approved by the Governor in Council."

26. Section one hundred and ninety-seven of the said Act is repealed and the following substituted therefor:

"197. In comparing the results of such gaugings, weighings and computations as may be prescribed, the following proportions shall form the basis of the calculation:

(a) One hundred pounds of barley or other grains weighed into the cistern shall, without any allowance for skimmings, be held to be equal to not less than seventy-five

pounds of malt taken from the kiln and so in proportion for every greater or less quantity;
 (b) The quantity upon which the duty shall be computed shall be the quantity of the malt when it has been removed from the kiln, subject to departmental regulations with respect to screening."

27. Section one hundred and ninety-eight of the said Act is repealed and the following substituted therefor:

"**198.** Malt shall be weighed when removed from the kiln, and no less quantity than the whole contents of one kiln shall be placed in the warehouse."

28. Section two hundred and six of the said Act is repealed and the following substituted therefor:

"**206.** The duty paid on malt taken out of warehouse for consumption shall not be refunded, by way of drawback or otherwise, upon the exportation of such malt out of Canada."

29. Section two hundred and twenty-two of the said Act is repealed.

Repeal.
Unfermented
wort.

30. Subsection three of section two hundred and twenty-nine of the said Act is repealed and the following substituted therefor:

"(3) The Minister may refund or remit the duty on malt used in the manufacture of vinegar, under the supervision of the Department, in a manufactory where no other articles than malt, or malt used in combination with cereals, in such proportion as is established by the Governor in Council is used in the manufacture thereof, and where no other article than vinegar is produced."

Refund or
remission of
duty on malt
used to make
vinegar.

31. Section two hundred and thirty-one of the said Act is amended by adding at the end thereof the following proviso:

"Provided, that an abatement, not exceeding one per centum of the quantity of any dutiable article taken for use, may in accordance with departmental regulations, be allowed upon deficiencies found at stock-taking in any licensed bonded manufactory or licensed druggist premises."

Proviso.
Abatement.

32. Section two hundred and thirty-four of the said Act is repealed and the following substituted therefor:

"**234.** Everyone who, without the specific authority of the Commissioner, removes any spirits or specially denatured alcohol to be used for any chemical or manufacturing purpose from any bonded manufactory, and everyone who receives any such spirits removed in violation of the provisions of this section, shall incur a penalty of two hundred dollars."

Removing
spirits or
specially
denatured
alcohol
without
authority.

Penalty.

dollars for the first offence and of five hundred dollars for each subsequent offence."

33. Subsection one of section two hundred and forty-five of the said Act is repealed and the following substituted therefor:

Imported manufactured tobacco and cigars to be marked.

Packages.

Proviso.

Repeal.
Caution notice.

Stamps for duty.

Repeal.
Cancellation of tobacco and cigar stamps.

Further penalty.

"**245.** (1) All manufactured tobacco and cigars imported shall have the stamps affixed by the owner or importer thereof while they are in the custody of the proper officers, and such tobacco or cigars shall not pass out of the custody of the said officers until the stamps have been so affixed; and such tobacco or cigars shall be put up in packages, as prescribed by law for like articles manufactured in Canada, before the stamps are affixed: Provided that imported tobacco or cigars, intended for removal in bond to another port or place within Canada, may be removed to such other port under such regulations as are established by the Governor in Council."

34. Section two hundred and fifty-eight of the said Act is repealed.

35. Subsection one of section two hundred and fifty-nine of the said Act is repealed and the following substituted therefor:

"**259.** (1) The Commissioner shall cause to be prepared special stamps for the duty on manufactured tobacco and cigars, which shall indicate, in the case of tobacco other than cigarettes, the weight of the article, and in the case of cigars and cigarettes the number on which payment is to be made, which stamps shall be affixed in the manner prescribed by departmental regulations."

36. Section two hundred and sixty of the said Act is repealed.

37. Section two hundred and eighty-nine of the said Act is repealed and the following substituted therefor:

"**289.** Everyone who becomes liable to a penalty provided for in either of the last two preceding sections, shall, in addition thereto, forfeit for the use of His Majesty double the amount of excise duty and licence fee which should have been paid by him under this Act."

38. Section two hundred and ninety-eight of the said Act, as amended by section thirty-three of chapter twenty-nine of the statutes of 1938, is repealed and the following substituted therefor:

Unlawful removal of tobacco or cigars.

"**298.** (1) Everyone who removes or permits or suffers the removal from any manufactory or from any place where tobacco or cigars are made, any manufactured tobacco or

cigars without the same being put in proper packages, or without being stamped as required by law or regulations established thereunder, or who uses, sells or offers for sale, or has in possession, except in the manufactory, or while in transit under bond from any manufactory, store or warehouse, to a vessel or vehicle for exportation to a foreign country, or for removal in bond from the manufactory or licensed bonding warehouse to another manufactory or licensed bonding warehouse, any manufactured tobacco or cigars without the proper stamps for the amount of duty thereon being affixed is guilty of an indictable offence and shall, for each such offence, be liable to a penalty not exceeding five hundred dollars and not less than one hundred dollars or to imprisonment for a term not exceeding two years and not less than three months or to both fine and imprisonment and in default of payment of such penalty to a term or a further term of imprisonment not exceeding twelve months and not less than three months.

(2) All tobacco or cigars so offered or exposed for sale, or so unlawfully had in possession without being stamped or the package properly marked as required by the regulations, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly."

39. Section three hundred and two of the said Act is repealed.

40. Section three hundred and seven of the said Act is repealed.

41. Lines four to fifteen, both inclusive, of the Schedule to the said Act, as enacted by section one of chapter twenty-seven of the statutes of 1942-43, are repealed and the following substituted therefor:

"On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, eleven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that duty paid spirits owned by any distiller at the close of business on the second day of March, one thousand nine hundred and forty-three, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon."

42. Subparagraph (ii) of paragraph (d) of section one of the said Schedule is repealed.

Unlawful
sale or
possession.

Offence.
Penalty.

Repeal.
Not affixing
caution label
to packages.

Repeal.
Cigars
improperly
packed or
branded.

Spirits
distilled
in Canada.

Proviso.

43. The first eleven lines of section two of the said Schedule are repealed and the following substituted therefor:

Canadian
brandy.

"2. CANADIAN BRANDY:

On every gallon of the strength of proof, nine dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Proviso.

Provided that duty paid Canadian brandy owned by any distiller at the close of business on the second day of March, one thousand nine hundred and forty-three, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon."

Coming
into force of
secs. 40
and 42.

44. Sections forty and forty-two of this Act shall be deemed to have come into force on the third day of March, one thousand nine hundred and forty-three, and to have applied to all goods mentioned therein entered for consumption on and after that day.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 10

An Act to authorize an Agreement between His Majesty the King and the Corporation of the City of Ottawa.
[Assented to 21st April, 1943.]

1920, c. 15;
1924, c. 59;
1925, c. 21;
1931, c. 43;
1932, c. 11;
1932-33, c. 17;
1934, c. 7;
1935, c. 7;
1936, c. 14;
1937, c. 37;
1938, c. 10;
1939, c. 5;
1940, c. 14;
1940-41, c. 7;
1942-43, c. 15.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The Minister of Public Works may on behalf of His Majesty the King enter into an Agreement with the Corporation of the City of Ottawa, hereinafter called "the Corporation", extending for a period of one year from the first day of July, 1942, the provisions of the existing Agreement between His Majesty the King and the Corporation, dated the thirtieth day of March, 1920, which last mentioned Agreement, as amended, was extended to the first day of July, 1942, under the authority of chapter fifteen of the statutes of 1942-43.

Agreement
with
City of
Ottawa
extended for
one year.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 11

An Act to amend the Special War Revenue Act.

[Assented to 21st April, 1943.]

R.S., c. 179;
1928, c. 50;
1929, c. 57;
1930, c. 43;
1931, c. 54;
1932, c. 54;
1932-33, c. 50;
1934, c. 42;
1935, c. 33;
1936, c. 45;
1937, c. 41;
1938, c. 52;
1939, c. 52;
1939 (2nd Sess.), c. 8;
1940, c. 41;
1940-41, cc. 1,
27;
1942-43, c. 32.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section one of chapter forty-five of the statutes of 1936 and amended by section one of chapter twenty-seven of the statutes of 1940-41 and by section one of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

“2. In this Act and in any regulation made thereunder, unless the context otherwise requires,

(a) “Minister” means

“Minister”.

(i) in or in relation to Parts I and III the Minister of Finance; and

(ii) in or in relation to Parts II and IV to XVII, inclusive, the Minister of National Revenue;

(b) “person” includes any body corporate or association, syndicate, trust or other body and the heirs, executors, and administrators thereof and the curators and assigns or other legal representatives of such person according to the law of that part of Canada to which the context extends;

(c) “manufacturer or producer” includes

“manufacturer or producer”.

(i) the assignee, trustee in bankruptcy, liquidator, executor, or curator of any manufacturer or producer and, generally, any person who continues the business of a manufacturer or producer or disposes of his assets in any fiduciary capacity, including a bank exercising any powers conferred upon it by the *Bank Act* and a trustee for bondholders;

assignee,
trustee, etc.

1934, c. 24.

User of
patent or
other rights
to goods.

Departments
of
government
and
other public
authorities.

"stamp".
"excise
stamp".

Monthly
returns.

Date of
filing and
payment.

No taxable
sales.

Proviso.

One return
from
company
as a whole.

Signatures.

(ii) any person, firm or corporation which owns, holds, claims, or uses any patent, proprietary, sales or other right to goods being manufactured, whether by them, in their name, or for or on their behalf by others, whether such person, firm or corporation sells, distributes, consigns, or otherwise disposes of the goods or not;

(iii) any department of the Government of Canada or of any province of Canada, any board, commission, railway, public utility, manufactory, company or agency owned, controlled or operated by the Government of Canada, or the government of any province of Canada, or under the authority of the legislature or the Lieutenant-Governor in Council of any province of Canada, which manufactures or produces taxable goods;

(d) "stamp" or "excise stamp" means a stamp prepared for the purposes of this Act pursuant to a direction of the Minister under section one hundred of this Act."

2. Section thirty-four of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41 and amended by section fourteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

"34. (1) The person selling shall make monthly to the Commissioner of Excise, or officer authorized by the Commissioner to receive the same, a true return in such form as may be approved by the Minister setting forth the tickets, rights, seats, berths or other sleeping accommodation so sold and the sum received in respect thereof for the Consolidated Revenue Fund.

(2) Such return shall be filed and the tax paid not later than the fifth day of the second month after that in which the sales were made.

(3) If no taxable sales have been made during the period mentioned in the last preceding subsection, a return shall be filed, stating that no such taxable sales have been made: Provided the Minister, in his discretion, may waive the requirements of this subsection.

(4) Where the person selling is a body corporate (in this subsection and in subsection five of this section called "the company") it shall make one return for the company as a whole, unless the Minister by regulation prescribes that the return shall be confined to the business of the company within a particular area or district.

(5) The return shall be signed by

(a) the person selling;

(b) in the case of a company, the general manager, manager, or other chief executive officer of the company;

(c) the chief executive officer of the company for the area or district in respect to which the return is made in case the Minister shall have made a regulation prescribing an area or district under subsection four of this section;

(d) the chief executive officer or agent in Canada or in the area or district in Canada prescribed under subsection four of this section in the case of a company incorporated outside of Canada."

3. Section forty-three of the said Act is amended by adding at the end thereof as paragraph (e) the following:

"(e) "die" means any mechanical device approved by the Minister which impresses upon a cheque, bill of exchange or promissory note, an excise stamp which expresses the sum at which it shall be reckoned in discharge of the obligation to affix or impress stamps as required by this Part."

4. Section seventy-one of the said Act, as enacted by section nine of chapter fifty-four of the statutes of 1931, is repealed and the following substituted therefor:

"**71.** (1) There shall be levied and collected

(a) on every letter and post card for transmission by post for any distance within Canada; and

Stamp tax on letters and post cards.

(b) on every letter and post card posted at and intended for delivery through the same post office,

a tax of two cents in addition to postage payable by the sender who shall affix to any such letter or post card a postage stamp or stamps of a value sufficient to pay both the postage and the said tax:

Provided, however, that the tax shall be only one cent on any letter or post card for transmission by post to any member of the Armed Forces Overseas.

Proviso.
Armed Forces Overseas.

(2) Such tax shall not be levied or collected on any letter or post card entitled to the privilege of free transmission under the provisions of the *Post Office Act*, nor on any letter or post card if the levying and collecting of such tax would be contrary to the provisions of the Universal Postal Convention concluded between Canada and certain other countries."

R.S. c. 161.

5. Subsection one of section seventy-seven A of the said Act, as enacted by section fifteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

"**77A.** Except as hereinafter provided, every manufacturer and every importer of cigarette papers in packets shall affix to every packet of cigarette papers manufactured by him or imported into Canada, an excise stamp or stamps

Excise tax on cigarette papers.

to the value of eight cents for each one hundred leaves or fraction of one hundred leaves contained in such packet."

6. Subsection two of section seventy-seven A of the said Act, as enacted by section sixteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Excise tax on
cigarette
paper tubes.

"(2) Except as hereinafter provided, every manufacturer and every importer of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured by him or imported by him into Canada, an excise stamp or stamps to the value of fourteen cents for each one hundred cigarette paper tubes or fraction of one hundred cigarette paper tubes contained in each such package."

Repeal.
Cigarettes
and
manufactured
tobacco.

7. Section seventy-nine A of the said Act, as enacted by section eighteen of chapter thirty-two of the statutes of 1942-43, is repealed.

When taxes
not payable.

8. Subsection three of section eighty of the said Act, as enacted by section eight of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:

"(3) Notwithstanding anything in this section contained, the said tax shall not be payable when such goods are exported under regulations prescribed by the Minister, nor in the case of goods purchased or imported by a manufacturer licensed under this Part, which are to be incorporated into and form a constituent or component part of an article or product which is subject to an excise tax under this Part, under regulations prescribed by the Minister.

Proviso.
Exemption
not to extend
to sugar, etc.

Provided, however, that the foregoing exemption shall not extend to the goods mentioned in section three of Schedule II to this Act when used in the manufacturing of the goods mentioned in sections two, nine, ten and eleven of Schedule I to this Act."

Application
of words
"manu-
factured or
produced
in Canada,"
in this
section.

9. Subsection seven of section eighty of the said Act, as enacted by section six of chapter forty-two of the statutes of 1934, is repealed and the following substituted therefor:

"(7) In this section the words "manufactured or produced in Canada" shall,—

(a) in the case of all articles enumerated in sections two and three of Schedule I, be deemed to apply to any such articles, which are, in Canada, wrapped, packaged, put up in boxes, bottles or jars, or otherwise prepared for sale.

(b) in the case of Canadian raw leaf tobacco, mentioned in paragraph (c) of section two of Schedule II, be deemed to apply when such tobacco is wrapped, packaged or otherwise prepared for sale.

Application
to Canadian
raw leaf
tobacco.

10. Section eighty-one of the said Act is amended by adding thereto the following subsection:

“(2) For the purposes of this Part, the Minister may require every manufacturer or producer and every packer of tobacco licensed under the provisions of the *Excise Act* to give security that he will render true returns of his sales as required by section one hundred and six of this Act or by any regulations made thereunder and pay any tax imposed by this Act upon such sales. Such security shall be in an amount of not more than two hundred and fifty thousand dollars and not less than one thousand dollars and shall be by bond of a guarantee company authorized to do business in Canada, acceptable to the Dominion Government, or by deposit of Dominion of Canada bonds.”

Security
that true
returns
rendered.
1934, c. 52.

11. Paragraph (f) of section eighty-five of the said Act, as enacted by section four of chapter forty-five of the statutes of 1936, is repealed and the following substituted therefor:

“(f) “Producer or manufacturer” shall include any ^{Producer or} manufacturer. printer, publisher, lithographer or engraver, any packer of olives and any commercial artist.”

12. Section ninety-one of the said Act, as amended by section seven of chapter fifty of the statutes of 1928 and by section sixteen of chapter fifty-four of the statutes of 1931, and the heading thereto are repealed.

Repeal.
Deductions.

13. Section ninety-two of the said Act is repealed.

Repeal.
Free goods,
in unfair
competition
with
domestic
goods.

14. Section ninety-three of the said Act, as enacted by section seventeen of chapter fifty-four of the statutes of 1931, is repealed.

Repeal.
Refund.

15. Section ninety-four of the said Act, as enacted by section eleven of chapter twenty-seven of the statutes of 1940-41, is repealed.

Repeal.
Drawback.

16. Section one hundred and five of the said Act, as amended by section four of chapter thirty-three of the statutes of 1935 and the heading thereto, are repealed and the following substituted therefor:

“Deductions, Refunds and Drawbacks”

“105. (1) A deduction from, or refund of, any of the taxes imposed by this Act may be granted:

Deductions
and refunds.

(a) where an overpayment has been made by the taxpayer;

- (b) where the tax was paid in error;
- (c) where the original sale or importation was subject to tax, but exemption is provided on subsequent sale by this Act;
- (d) where goods are exported, under regulations prescribed by the Minister;
- (e) where, due to changes in statutory rates of tax or for other reasons, stamps are returned for exchange.

Refund
on goods
sold to
province
if province
exempt
from tax.

(2) A refund of the amount of taxes paid under Parts X, XI, XII and XIII of this Act may be granted to a manufacturer, producer, wholesaler, jobber or other dealer on goods sold to His Majesty in the right of the Government of any province of Canada, if the said goods are purchased by His Majesty, for any purpose other than purposes of resale or for the use of any railway, commission, board or public utility which is operated by or under the authority of the legislature or the Lieutenant-Governor in Council of any province, or of any university established by or under the authority of the legislature or the Lieutenant-Governor in Council of any province.

Refund of
tax paid
on ships'
stores.

(3) A refund of the amount of taxes paid under Parts X, XI, XII and XIII of the said Act may be granted to a manufacturer, producer, wholesaler, jobber, or other dealer on goods hereafter sold as ships' stores.

Refund on
goods enum-
erated in
item 442.

(4) A refund or deduction of the amount of the consumption or sales tax may be granted to a wholesaler, jobber or other dealer on goods enumerated in Customs Tariff item 442 when sold to manufacturers to be used as specified in the said item.

Application
for refund
to be made
in writing
within two
years.

(5) No refund or deduction from any of the taxes imposed by this Act shall be paid unless application in writing for the same is made by the person entitled thereto within two years of the time when any such refund or deduction first became payable under this Act or under any regulation made thereunder.

Refund of
moneys
paid by
mistake of
law or fact.

(6) If any person, whether by mistake of law or fact, has paid or overpaid to His Majesty, any moneys which have been taken to account, as taxes imposed by this Act, such moneys shall not be refunded unless application has been made in writing within two years after such moneys were paid or overpaid.

Drawback
on goods
exported.

(7) A drawback of ninety-nine per cent. of the taxes imposed by Parts XI, XII and XIII of this Act paid in respect of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods, may be granted: Provided that payment of a specific sum in lieu of such drawback may be authorized by the Governor in Council in cases where

Proviso.

specific rates of drawback of customs duties are granted under the provisions of section two hundred and eighty-six of the *Customs Act*."

R.S., c. 42.

17. Section one hundred and seventeen of the said Act, as amended by section twenty-four of chapter fifty of the statutes of 1932-33, is repealed.

Repeal.
Deductions
and refunds.

18. Subsection one of section one hundred and twenty-five of the said Act, as enacted by section thirteen of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:

"**125.** (1) Every person liable to pay the tax shall make a weekly return to the Collector of Customs and Excise showing the total amount of his receipts from prices of admission during the preceding week and the tax payable thereon, or if there were no admission receipts during the preceding week, stating that there were no such admission receipts: Provided the Minister, in his discretion, may waive the requirements of this subsection."

Weekly
returns of
taxable
receipts.Proviso.
Ministerial
discretion.

19. Section one hundred and thirty-four of the said Act, as enacted by section thirty-six of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

"**134.** There shall be imposed, levied and collected an excise tax equal to twenty-five per cent. of the amount of every charge made to a patron of any place of entertainment, which shall be paid by such patron to the operator."

20. Schedule II of the said Act, as enacted by section thirty-nine of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

“SCHEDULE II

(See Section 80, ss. 1)

Cigars.

1. Cigars:—

- (a) valued at not more than forty dollars per thousand, per thousand.....six dollars and twenty-five cents;
- (b) valued at more than forty dollars per thousand and not more than one hundred and ten dollars per thousand, per thousand.....thirteen dollars and fifty cents;
- (c) valued at more than one hundred and ten dollars per thousand and not more than one hundred and fifty dollars per thousand, per thousand.....twenty-five dollars;
- (d) valued at more than one hundred and fifty dollars per thousand and not more than two hundred dollars per thousand, per thousand.....thirty-five dollars;
- (e) valued at more than two hundred dollars per thousand, per thousand.fifty-five dollars;

Proviso.

Provided that the value on imported cigars shall be the duty paid value as defined in section seventy-nine of this Act; the value of cigars manufactured in Canada shall include the amount of excise duty payable thereon.

2. Cigarettes, manufactured tobacco and Canadian raw leaf tobacco:—

- (a) For each five cigarettes or fraction of five cigarettes contained in any package.....two cents;
- (b) For each ounce or fraction of an ounce of manufactured tobacco, including snuff but not including cigars and cigarettes, contained in any package.....two cents;
- (c) For each ounce or fraction of an ounce of Canadian raw leaf tobacco when sold for consumption in Canada.....one-half cent.

Sugar.

3. Sugar, etc.:—

- (a) Materials enumerated in Customs Tariff Items 134, 135, 135a, 135b.....one and one-half cents per pound;
- (b) Materials enumerated in Customs Tariff Items 139 (except glucose and grape sugar), 140 (except molasses).....two cents per pound;

(c) Glucose and grape sugar (except when for use exclusively in the manufacture of leather and artificial silk).....one cent per pound.

4. Tires and tubes:—

(a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles.....five cents per pound;

(b) Inner tubes for use in any such tires.....five cents per pound;

Provided the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.

5. Carbonic acid gas and similar preparations to be used for aerating non-

alcoholic beverages.....fifty cents per pound.

Carbonic acid gas.

6. Gasoline.....three cents per Imperial gallon.”

Gasoliae.

21. Schedule III of the said Act, as enacted by section seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session), by section four of chapter eight of the statutes of 1939 (2nd session), by section twenty-five of chapter forty-one of the statutes of 1940, by sections eighteen and nineteen of chapter twenty-seven of the statutes of 1940-41 and by section forty of chapter thirty-two of the statutes of 1942-43, is further amended by inserting in the said Schedule under the heading “FARM AND FOREST” immediately under the words “Beet pulp, dried;” in the fourth line following such heading, the words:

“Carrageen or Irish Moss;”

Schedule III.

22. The said Schedule III is further amended by striking out under the heading “RELIGIOUS, CHARITABLE, HEALTH, ETC.” in the ninth and tenth lines following such heading the words:

“Bibles, missals, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures”

and substituting therefor the following:

“Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday school lesson pictures, and materials used exclusively in the manufacture thereof;”

23. Section two of Schedule VI of the said Act, as enacted by section forty-one of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Proviso.

"2. Clocks and watches adapted to household or personal use.....twenty-five per cent.

Provided the tax hereby imposed shall not apply to railway men's watches the purchase of which is authorized in writing by the Divisional Superintendent of any railway."

Coming
into force.

24. Sections four, seven, nine and ten of this Act, shall be deemed to have come into force on the first day of April, one thousand nine hundred and forty-three.

Idem.

25. Sections five, six, eight, nineteen, twenty and twenty-three of this Act shall be deemed to have come into force on the third day of March, one thousand nine hundred and forty-three, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

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7 GEORGE VI.

CHAP. 12.

An Act to amend The Wheat Acreage Reduction Act, 1942.

[Assented to 21st April, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—^{1942-43, c. 10.}

1. Section two of *The Wheat Acreage Reduction Act, 1942*, chapter ten of the statutes of 1942-43, is amended by adding thereto, immediately after paragraph (a), the following as paragraph (aa):

“(aa) ‘abandoned’, with reference to the cultivation of any land, means that such land is not in crop or in summerfallow or, if sown to grass, has lost its productivity;”<sup>Definitions.
‘Abandoned’</sup>

2. Section three of the said Act is amended by repealing subsection four and by renumbering subsection five as subsection six and by adding thereto, immediately after subsection three, the following as subsections four and five:—

(4) The basic wheat acreage or the basic acreages in summerfallow, coarse grains or grass on any farm consisting in any year of lands not operated as a unit in the year 1940 or, where there was no wheat acreage thereon in the year 1940, in the year 1939, shall be computed in the manner set out in subsections one, two and three of this section as if such lands had been operated as a unit in the year 1940, or where there was no wheat acreage thereon in the year 1940, in the year 1939.^{Basic wheat acreage or basic acreages.}

(5) The wheat acreage reduction on any farm in the area in any year is the number of acres by which the wheat acreage on such farm in such year is less than the basic wheat acreage on such farm.”^{Wheat acreage reduction.}

3. Paragraphs (c) and (d) of subsection one of section four of the said Act are repealed and the following substituted therefor:

Payments
on acreage
reductions.

"(c) the sum of two dollars for each acre, in excess of the basic acreage of rye or grass or both, sown to rye or grass or both prior to 1942 and still in rye or grass or both on July 1st, 1942;

Idem.

(d) the sum of two dollars for each acre, for which no payment is made under paragraphs (a), (b), or (c) of this subsection, sown to rye or grass or both in 1942 in excess of the basic acreage in rye or grass or both;

Idem.

(e) in addition to any other sum payable under this subsection, a sum of two dollars for each acre sown to rye or grass or both in, or prior to, 1942 and still in rye or grass or both on the first day of July, 1943;

Proviso.

Provided that

(i) where the wheat acreage reduction on such farm in 1943 is less than that in 1942 the acreage by which it is less shall be deducted from the acreage for which payment might otherwise be made under this subsection before computing such payment; and that

(ii) any such acreage in grass in 1943 is additional to the basic acreage in grass."

4. Section four of the said Act is further amended by renumbering subsections two and three thereof as subsections three and four, respectively, and by adding thereto after subsection one the following as subsection two:—

Payments
on acreage
reductions.

"(2) The Minister may, on or after the first day of July, 1943, pay the sum of two dollars in respect of each acre of the wheat acreage reduction on any farm in the area in 1943, but if the cultivation of any land on such farm has been abandoned since 1940 the acreage the cultivation of which has been so abandoned shall be deducted proportionately from the basic acreage of wheat and the total of the other basic acreages on the farm, before computing the wheat acreage reduction."

5. Section five of the said Act is repealed and the following substituted therefor:

Sworn
statement
of claim
by farmer.

"**5.** (1) A farmer, to be eligible for any payment under this Act, shall, on fulfilment of one or more of the conditions of section four hereof, submit, on or before a date to be set by regulation made pursuant to this Act, a sworn statement of claim for payment.

Notice by
farmer of
intention to
apply for re-
duction
payment.

(2) A farmer who has not made application in any preceding year for a wheat acreage reduction payment, shall, to be eligible to submit such statement of claim, give notice of his intention to do so not later than the thirty-first day of May of the year in respect of which he first

proposes to submit a claim, such notice to be given to the Secretary of the Municipality in which he resides, or in the case of unorganized areas, to the provincial government, on a form to be distributed by the Secretary of the Municipality or the provincial government, as the case may be."

6. Section six of the said Act is repealed and the following substituted therefor:—

"**6.** A landlord, to be eligible for any payment under this Act in respect of the wheat acreage reduction on any farm in any year, shall make application, on which shall be endorsed the tenant's acknowledgment that the applicant is his landlord, not later than the thirtieth day of June of that year to the Secretary of the Municipality in which his land is located, or in the case of unorganized areas, to the provincial government."

7. Subsection two of section seven of the said Act is repealed and the following substituted therefor:

"(2) In the event of any dispute between a landlord and a farmer, or between two or more landlords, with regard to their respective interest in any payment, the Minister may, in his discretion, order a division of the payment, and payment shall be made in accordance with such order."

Landlord's application.

Dispute between landlord and tenant and between landlords.

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7 GEORGE VI.

CHAP. 13.

An Act to amend The Excess Profits Tax Act, 1940.

[Assented to 20th May, 1943.]

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Subsection one of section three of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, as enacted by section two of chapter twenty-six of the statutes of 1942-43, is amended by adding thereto the following:

"Provided further that in the case of persons taxable under subsection three of section three of the *Income War Tax Act* the tax as provided in the Second Part of the Second Schedule to this Act shall not apply".

1940, c. 32;
1940-41, c. 15;
1942-43, c. 26.

Proviso.
Oil or Gas
Royalty
Companies.
R.S., c. 97.

2. Subparagraph (i) of paragraph (b) of subsection one of section four of the said Act, as enacted by section four of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:

"(i) in the case where any alteration in the capital employed since the commencement of the last year or fiscal period of the taxpayer in the standard period has occurred, by adding to or deducting from (accordingly as the capital has been increased or reduced) the standard profits an amount equal to seven and one-half per centum per annum of the amount of the alteration in the capital:

Provided that in the case of a corporation or joint stock company such adjustment may only be made if the alteration in capital was accompanied by an equivalent alteration in capital stock; except that where an adjustment upward has been made in accordance with the provisions of subparagraph (ii) hereof for an increase in capital employed during the standard period (not accompanied by an increase in capital stock) an adjustment downward may be made for a subsequent decrease in capital employed whether or not

Adjustment
to standard
profits.

Proviso.

such decrease has been accompanied by a reduction in capital stock, but not to an extent greater than the said upward adjustment; and,

Provided further that if an increase in capital to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the year or fiscal period of the taxpayer next preceding the taxation year or alternatively to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period has been so made, the taxpayer may apply under section five of this Act to have his standard profits ascertained by the Board of Referees as if he had not been carrying on a business during the standard period: Provided that a corporation or joint stock company may apply as herein provided only when such increase in capital employed is accompanied by an equivalent increase in capital stock."

3. Paragraph (*d*) of subsection two of section six of the said Act, as enacted by section six of chapter twenty-six of the statutes of 1942-43, is repealed and the following substituted therefor:

"(*d*) losses of the taxpayer in the preceding year or years as ascertained and allowed under paragraphs (*p*) or (*r*) of subsection one of section five of the *Income War Tax Act.*"

Revenue Losses.

R.S., c. 97.

Instalment payment of tax.

4. Section eleven of the said Act is repealed and the following substituted therefor:

“11. Every person other than a corporation or joint stock company shall pay all taxes which he is liable to pay upon his profits during any taxation year under any of the provisions of this Act by quarterly instalments during the twelve month period ending six months after the close of each calendar year in which the fiscal period of the taxpayer ends as follows:—

(*a*) during the first six months of such period an amount equal to one-quarter of such tax as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, at the rate for the taxation year, on or before the last day of September and the last day of December;

(*b*) during the last six months of such period the balance of the tax payable as estimated by him on his income for the taxation year in an amount equal to one-half of such balance on or before the last day of March and one-half of such balance on or before the last day of June;

and if after examination of his return as under this Act required, it is established for the purposes of this Act that the instalments paid by him in any period under this section amount in the aggregate to less than the tax payable he shall forthwith after notice of assessment is sent to him as provided in this Act pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day six months after the end of the calendar year in which the fiscal period of the taxpayer ends until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment."

5. Subsection three and the first paragraph of subsection five of section forty-eight of the *Income War Tax Act* shall have no application to the provisions of *The Excess Profits Tax Act, 1940*.

Non-application
of certain
sections of
*Income
War Tax Act.*

6. Section fifteen of the said Act is repealed and the following substituted therefor:

"15. (1) Notwithstanding any of the provisions of this Act, where the Treasury Board is of the opinion that the main purpose for which any transaction or transactions was or were effected (whether before or after the passing of this Act) was the avoidance or reduction of liability to tax under this Act, it may, if it thinks fit, direct that such adjustment shall be made as respects liability to tax under this Act as it considers appropriate, so as to counteract the avoidance or reduction of liability to tax under this Act, which would otherwise be effected by such transaction or transactions, and tax shall be assessed and levied accordingly and shall be payable as in this Act provided.

Reference
to Treasury
Board.

(2) Notwithstanding anything in this Act contained, if upon examination of any transaction or transactions made directly or through the medium of third parties or by the creation of new or intermediary companies, it appears to the Treasury Board that any payment or benefit in cash or otherwise, received by any person subsequent to the year nineteen hundred and thirty-nine as a result of such transaction or transactions has been received directly or indirectly from a company having undistributed income on hand, then the Treasury Board may find that the main purpose of such transaction or transactions was to reduce or avoid taxation, and it shall thereupon be deemed for the purposes of this Act that such person, whether he received any such payment or benefit in the form of capital or otherwise, has received income subject to tax in such year or years since 1939 and in such amount or amounts as Treasury Board may determine, and tax shall be assessed and levied upon such person and shall be payable as in this Act provided.

Any such finding by Treasury Board may be made notwithstanding that such transaction or transactions may have been entered into either within or without Canada or prior or subsequent to the coming into force of this section.

(3) Notwithstanding anything in this Act contained, if substantially all of the shares of a company having undistributed income on hand have been purchased since the coming into force of this Act, by any other company or companies, Treasury Board may find that the main purpose of the sale by the vendor was to reduce or avoid the tax which would have been paid by the shareholders of such company having undistributed income on hand on the distribution to them of the said undistributed income, and in such case, notwithstanding section four (*n*) of the *Income War Tax Act*, the dividends paid by the company having undistributed income on hand and received or deemed to be received by any such other company or companies shall upon being so received or deemed to be received be taxed against such company or companies and the tax shall be assessed, levied and paid as in this Act provided.

(4) In any appeal from an assessment made pursuant to any finding, direction or determination of the Treasury Board under this section, the Exchequer Court of Canada shall have jurisdiction to determine whether the main purpose of the transaction or transactions or sale was the avoidance or reduction of liability to tax or whether any finding, direction, determination or adjustment ought to have been made or given, or was appropriate."

7. The said Act is further amended by adding thereto the following section:—

Standard profits of certain controlled companies.

"**15A.** Notwithstanding anything in this Act contained, in any case where a company has a controlling interest in any other company or companies (hereinafter called controlled company or companies) incorporated in 1940 or thereafter (other than companies incorporated to carry out a contract or arrangement negotiated by the Minister of Munitions and Supply and in receipt thereunder of a management fee or other similar compensation), and the sum of the capital employed by such company and such controlled company or companies at the time of incorporation is not in the opinion of the Minister of National Revenue substantially greater than the capital employed by such first-mentioned company prior to the incorporation of such controlled company or companies, the standard profits of all such controlled companies taken together shall not exceed \$5,000 in the aggregate, and shall be allocated to each of such controlled companies in such amounts as the Minister of National Revenue may direct.

In any such case a reference to the Board of Referees shall not be made notwithstanding the provisions of section five of this Act".

No reference
to Board of
Referees.

S. (1) Sections one and seven of this Act shall be applicable to the profits of the 1942 taxation period and of fiscal periods ending therein and of subsequent periods.

Application
of Secs. 1, 7.

(2) Section two of this Act shall be applicable to the profits of the 1940 taxation period and of fiscal periods ending therein and of subsequent periods.

Application
of Sec. 2.

(3) Section four of this Act shall be applicable to the profits of the 1943 taxation period and of fiscal periods ending therein and of subsequent periods.

Application
of Sec. 4.

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7 GEORGE VI.

CHAP. 14.

An Act to amend the Income War Tax Act.

[Assented to 20th May, 1943].

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 97;
1928, cc. 12,
30;
1930, c. 24;
1931, c. 35;
1932, cc. 43,
44;
1932-33, cc. 14,
15, 41;
1934, cc. 19,
55;
1935, cc. 22,
40;
1936, cc. 6, 38;
1938, c. 48;
1939 (1st
Sess.), c. 46;
1939 (2nd
Sess.), c. 6;
1940, c. 34;
1940-41, c. 18;
1942-43, c. 28.

1. Paragraph (g) of subsection one of section three of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by section three of chapter forty-eight of the statutes of 1938, is amended by adding thereto the following proviso:—

“Provided, however, that annuity payments or other annual payments received under the provisions of any will or trust which became effective prior to the first day of January, 1944, shall be exempt to the extent of the amount paid out of the corpus of the estate or trust but not exceeding fifteen hundred dollars in any year.” Annuities.

2. The said section three is further amended by adding thereto the following subsections:—

“(4) Any payment made to any person in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses, or otherwise (except travelling or other allowances expressly fixed by and in any Act of the Parliament of Canada and travelling expenses paid to any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces) shall be salary of such person and taxable as income for the purposes of this Act: Provided, however, that living allowances paid to persons who are serving outside of Canada but are maintaining a self-contained domestic establishment in Canada and who are either employees of the Government of Canada or members of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces shall not be deemed to be taxable income up to such an amount as may be determined by the Minister in his discretion.” Per diem
and living
allowances.
Proviso.

Marriage and dependents' allowances.

"(5) Any payment (other than supplementary grants paid by the dependents' board of trustees) made in respect of the services of any member of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces to the wife or to any dependent of such member shall for the purposes of this Act be income of such member."

3. (1) Paragraph *(n)* of section four of the said Act, as enacted by section four of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

"*(n)* Dividends paid to an incorporated company by a company incorporated in Canada, the profits of which have been taxed under this Act, except as hereinafter provided by sections 19, 22A and 32A."

(2) Paragraph *(t)* of section four of the said Act, as enacted by section nine of chapter thirty-four of the statutes of 1940, is repealed and the following paragraph substituted therefor:—

"*(t)* The service pay and allowances of—

(i) members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside of the Western Hemisphere, and

(ii) members of the said Forces while on active service in Canada, or anywhere in the Western Hemisphere, whose duties are of such a character as are required normally to be performed afloat or in aircraft, and

(iii) members of the said Forces whose income from such service pay and allowances (excluding subsistence allowances up to \$1.70 per day and marriage and dependents' allowances and supplementary grants paid by the dependents' board of trustees) is paid at the rate of less than \$1,600.00 per annum, except that in the case of members of the Women's Royal Canadian Naval Service, Canadian Women's Army Corps and the Royal Canadian Air Force (Women's Division) the figure of \$1,200.00 shall be used in lieu of the figure of \$1,600.00 hereinbefore mentioned."

4. Section four of the said Act is amended by adding thereto the following paragraphs:—

"*(v)* The service pay and allowances received in respect of the first six months' service after his return to Canada by any member of the Canadian Naval, Military or Air Forces who is in the Canadian Active Service Forces and who has been overseas on the strength of an Overseas Unit outside of the Western Hemisphere: Provided, however, that in the case of a member of the said Forces who has not been on the strength of an

Service pay and allowances.

Proviso.

Overseas Unit outside of the Western Hemisphere for a period of at least six months, the period of exemption granted hereunder shall not exceed the length of the period which has been served by him on the strength of an Overseas Unit outside of the Western Hemisphere: Provided further that the exemption shall not ^{Proviso.} in any case exceed one period of six months for any such service or services outside of the Western Hemisphere.

(w) Any amount received by an officer or man of the merchant marine paid as bona fide war risk bonus in accordance with the usage of the merchant marine in respect of service in a zone recognized by the Governor in Council as a war risk zone, but not exceeding the amount approved by the National War Labour Board or other competent authority for a similar officer or man employed by a Canadian employer, and the value of board or lodging on shipboard received by an officer or man while performing services in respect of which such war risk bonus is payable. ^{Merchant marine.}

(x) One-third of the remuneration paid to the civilian officers or employees of the Royal Air Force Transport Command whose duties are of such a character as are required normally to be performed in aircraft." ^{R.A.F. Transport Command.}

5. (1) Paragraph (p) of subsection one of section five of the said Act, as enacted by subsection seven of section five of chapter twenty-eight of the statutes of 1942-43, is repealed and the following paragraph substituted therefor:—

"(p) losses sustained in the process of earning income during the year last preceding the taxation year by a person carrying on the same business in both of such years, if in the calculation of such losses, no account is taken of any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, or of any disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income, except such amount for depreciation and depletion as the Minister may allow." ^{Business losses in preceding year.}

(2) Paragraph (q) of subsection one of section five of the said Act, as enacted by subsection seven of section five of chapter twenty-eight of the statutes of 1942-43, is repealed and the following substituted therefor:—

"(q) subsistence allowances of members of the Canadian Naval, Military or Air Forces while in the Canadian Active Service Forces, except to the extent that any such subsistence allowance exceeds \$1.70 per day." ^{Active service military subsistence allowances.}

6. Subsection one of the said section five is further amended by adding thereto the following paragraphs:—

Farm losses.

“(r) losses sustained in the process of earning income from the operation of any farm during the two years last preceding the taxation year by a person whose chief occupation is that of farming:

Mining
company
municipal
taxes.

“(s) taxes payable and paid by a mining company to a municipality, pursuant to the provisions of subsections six, nine and eleven of section thirty-nine of the *Assessment Act* (Ontario) R.S.O. 1937, chapter 272, as amended and in force on the second day of March, 1943: Provided that the Minister is satisfied that in assessing the said taxes the taxes payable by the said mining company under the *Income War Tax Act* and *The Excess Profits Tax Act, 1940*, are not allowed as deductions.”

Proviso.

7. Paragraph (n) of subsection one of section six of the said Act, as enacted by section sixteen of chapter thirty-four of the statutes of 1940 is amended by adding thereto the following:—

Proviso.

“Provided, however, that the Minister shall not allow a deduction in respect of depreciation of assets owned by an incorporated taxpayer from the income of the said taxpayer if he is satisfied that the said taxpayer directly or indirectly had or has a controlling interest in a company or companies previously the owner or owners of the said assets or that the said previous owner (which term shall include a series of owners) directly or indirectly had or has a controlling interest in the said taxpayer or that the said taxpayer and the previous owner were or are directly or indirectly subject to the same controlling interest and that the aggregate amount of deductions which have been allowed to the said taxpayer and/or the said previous owner in respect of the depreciation of such assets is equal to or greater than the cost of the said assets to the said previous owner or to the first of the previous owners where more than one:

Proviso.

Provided further that in the case of the sale of immovable assets (not including machinery or equipment) in respect of which special depreciation has been allowed, the Minister may revise the assessments of the vendor for the years when the special depreciation was allowed, by disallowing as a deduction a pro rata portion of the special depreciation allowed to the taxpayer in each of the said years, to the extent of the excess of the selling price over the depreciated cost of the said assets, less the amount of depreciation normally allowed on the said assets, and less the excess, if any, of the selling price over the undepreciated cost of the said assets:

And provided further that as used in the next preceding proviso the term "special depreciation" shall mean deductions in respect of extra depreciation and other special depreciation or allowances in lieu of depreciation which are in excess of depreciation normally allowed, and the term "depreciated cost" shall mean cost to the taxpayer less depreciation allowed together with special depreciation." Proviso.

8. Paragraph (b) of subsection one of section 7A of the said Act, as enacted by subsection two of section eight of chapter twenty-eight of the statutes of 1942-43, is amended by adding immediately after subparagraph (ii) thereof the following subparagraph:—

"(iii) Dominion of Canada Government Annuities Government annuities.
on the lives of the taxpayer, his spouse and his dependents;"

9. (1) Paragraph (d) of subsection one of section 7A of the said Act, as enacted by subsection two of section eight of chapter twenty-eight of the statutes of 1942-43, is repealed and the following paragraph substituted therefor:—

"(d) principal payments on a mortgage or agreement of sale on or with respect to one residential property of the taxpayer or the taxpayer's spouse, provided that such mortgage or agreement of sale was registered or in effect prior to the twenty-third day of June, one thousand nine hundred and forty-two, or if not so registered, was to the satisfaction of the Minister in effect as an enforceable obligation of the taxpayer or the taxpayer's spouse prior to the said date;" Principal payments on mortgage or agreement for sale.

(2) The said section 7A is further amended by adding thereto the following subsection:—

"(5) The provisions of this section shall not apply to estates or trusts taxable under the provisions of subsections two or four of section eleven of this Act." Estates or trusts.

10. Subsection five of section eight of the said Act, as enacted by section 10A of chapter twenty-eight of the statutes of 1942-43, is repealed and the following substituted therefor:—

"(5) A taxpayer shall be entitled to deduct from the sum total of the income tax payable by him under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, an amount equal to forty per centum of the contributions made by him during the year one thousand nine hundred and forty-three to associations, syndicates or mining partnerships registered or otherwise recognized under the laws of any province of Canada and organized for the purpose of prospecting in Canada for base metals or strategic minerals, not exceeding five hundred dollars in the case of

Proviso.

any one such association, syndicate or mining partnership, and not exceeding five thousand dollars in respect of the aggregate of the said contributions made by him to all such associations, syndicates or mining partnerships:

Provided, however, that in the case of a contribution by a corporation substantially all of whose income is subject to depletion calculated on a basis of a percentage of net profits, the deduction to be allowed hereunder shall be reduced by the same percentage:

Proviso.

Provided further that no such deduction shall be allowed unless the association, syndicate or mining partnership files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting in Canada for base metals or strategic minerals by means of qualified persons during the year one thousand nine hundred and forty-three and that it has carried out the purpose for which it was formed: and

Proviso.

Provided further that if the said contributions have not been expended within the said period the deduction to be taken hereunder shall be that proportion only of the contribution which is equal to the proportion which the moneys actually expended bears to the total contributions to such association, syndicate or mining partnership."

Expenditures
on dry
oil wells.

1940, c. 32.

11. The said section eight is further amended by adding thereto the following subsections:—

"(6) A corporation whose principal business is the production and/or refining and/or marketing of petroleum and/or petroleum products shall be entitled in respect of the year of expenditure to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, (and if such sum total of tax is not sufficient to provide therefor, to deduct any balance from the tax of subsequent years) forty per centum of

(a) all drilling costs incurred by it directly or indirectly on oil wells spudded in during the period from the first day of January, 1943, to the thirty-first day of March, 1945, and abandoned within six months after completion of such drilling; and

(b) all exploration costs, including all general geological and geophysical expenses incurred by it;

provided, however, that in the case of a corporation substantially all of whose income is subject to depletion under the provisions of this Act, the deduction to be allowed hereunder shall be twenty-six and two-thirds per centum of such costs instead of forty per centum.

Exploration
and drilling
expenses
for oil.

"(7) A corporation, association, syndicate or an exploration partnership formed for the purpose of exploring and drilling for oil shall be entitled to deduct from the sum

total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, twenty-six and two-thirds per centum of exploration and drilling expenses incurred during the period from the first day of January, 1943, to the thirty-first day of March, 1945; provided, however, that where the tax in respect of the year of expenditure is not sufficient to permit the full amount of the deduction, the balance may be deducted in any subsequent year whether the income taxable in any subsequent year arose from the well in respect of which the expenses were incurred or from any well subsequently found by such corporation, association, syndicate or exploration partnership.

"(8) A corporation, association, syndicate or an exploration partnership formed for the purpose of exploring and drilling for natural gas shall be entitled to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, thirty per centum of exploration and drilling expenses incurred by it during the period from the first day of January, 1943, to the thirty-first day of March, 1945.

Exploration
and drilling
expenses for
natural gas.

"(9) A corporation whose chief business is that of mining or exploring for metalliferous and strategic minerals shall be entitled to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, twenty-six and two-thirds per centum of all prospecting, exploration and development expenses incurred by it in searching for base metals and strategic minerals during the period from the first day of January, 1943, to the thirty-first day of March, 1945: Provided, however, that such deduction must be taken against the said taxes payable in respect of the year or fiscal period in which the said expenses were actually incurred:

Expenses of
searching for
base metals
and strategic
minerals.

Provided further that no such deduction shall be allowed *Proviso.* unless the corporation files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting and exploring in Canada for base metals or strategic minerals by means of qualified persons and has incurred the said expenditures for such purposes."

12. Subsection one of section nine of the said Act, as enacted by section twelve of chapter twenty-eight of the statutes of 1942-43, is amended by inserting immediately after paragraph (f) thereof the following paragraphs:—

"(g) who, whether single or married, is an employee of a person resident or carrying on business in Canada and whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of such employer;

Employees
temporarily
outside of
Canada.

Certain
members of
the Canadian
Active Ser-
vice Forces.

"(h) who is a member of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces in the Western Hemisphere outside of Canada";

13. Section 9A of the said Act, as enacted severally by chapter forty-four of the statutes of 1932, chapter fifteen of the statutes of 1932-33, chapter twenty-two of the statutes of 1935 and chapter six of the statutes of 1936, is repealed and the following substituted therefor:—

1942
individual
reduced tax
liability.

"**9A.** (1) In lieu of the tax on incomes of the year 1942 which but for the provisions of this section would be levied under this Act (except section 9B, subsection one of section twenty-seven and section eighty-eight thereof), the amount of tax which shall be levied in respect of incomes of the year 1942 shall be

(a) half of that portion of the total tax (including the amount refundable) leviable but for the provisions of this section, which bears the same ratio to the said total tax as the earned income plus any investment income not in excess of three thousand dollars (\$3,000), of the taxpayer, bears to his total income; and
 (b) half of that portion of the total tax (including the amount refundable) leviable but for the provisions of this section, which bears the same ratio to the said total tax as the amount of the taxpayer's investment income in excess of three thousand dollars (\$3,000) bears to his total income, provided, however, that the other half of the said portion (less the refundable amount included therein) of the said total tax shall be paid by the executors, administrators or other legal representatives of the taxpayer upon the death of the taxpayer, except to the extent that the taxpayer may elect to pay and does pay before death and on or before the thirtieth day of April, 1944, the discounted value of the said other half (less the refundable amount included therein) of the said total tax calculated at a discount rate of 2% per annum for the period of normal expectation of life of a person of the age of the taxpayer as shown by mortality tables approved by the Minister; and the amount of tax deducted at the source or otherwise paid with respect to the income of the taxpayer during the year 1942 pursuant to sections 91 and 92 of this Act and the amount of tax paid with respect to the income of the taxpayer during the year 1942 by way of the quarterly instalment due on or before the fifteenth day of October, 1942, and the quarterly instalment due on or before the fifteenth day of January, 1943, pursuant to section forty-eight of this Act shall be credited against the tax leviable under this section.

Simplified tax
calculation
for 1942
for certain
taxpayers.

(2) In respect of the 1942 taxation period only, every taxpayer, (except proprietors and partners in any manufacturing, trading or merchandising business) in receipt of

an income not exceeding three thousand dollars from all sources included in which investment income may not exceed fifteen hundred dollars, shall, notwithstanding the provisions of subsection one of section nine of this Act relating to the First Schedule to this Act, be subject to the appropriate amount of income tax set forth in a table to be approved by the Governor in Council, provided that such table shall specify the tax payable and the maximum refundable portion of the tax in respect of incomes falling within ranges of not more than ten dollars and the amount of tax payable on incomes within each such range shall be that amount of tax in dollars (excluding the cents) lying approximately midway between the amounts of the tax payable on the highest and the lowest incomes within such range, calculated in accordance with the rules set forth in paragraph A of the First Schedule to this Act and reduced by one-half:

Provided further that the provisions of this subsection shall not apply to any member of the Canadian Naval, Military or Air Forces who is entitled to have his tax calculated in accordance with *Rule 2* of section three of paragraph A of the First Schedule to this Act. Proviso.

“(3) In respect of the 1943 taxation period and any subsequent period, the Governor in Council may approve a Table of Taxes in conformity with the provisions of subsection two hereof having regard to the prevailing rates in force in the taxation period in respect of which the said Table is to be applicable. Subsequent years.

“(4) The provisions of this section shall not apply to Exceptions.
 (a) a corporation, or any person taxable at the rates prescribed for corporations, or
 (b) a trustee or executor taxable in respect of income under the provisions of subsections two or four of section eleven of this Act.”

14. Subsections seven and nine of section 9B of the said Act, as enacted by subsection two of section thirteen of chapter twenty-eight of the statutes of 1942-43, are repealed and the following substituted therefor:—

“(7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as resident or deemed to be resident in Canada, the Minister may determine what income is taxable hereunder. Determination as to who are residents.

“(9) Every agreement for payment to any person of any money in respect of which a tax is imposed upon such person by this section, without deducting or withholding such tax, is void.” Creditor to bear tax.

Capital
stock
changes.

15. Subsection one of section sixteen of the said Act is repealed and the following substituted therefor:—

“16. (1) Where a corporation having undistributed income on hand reduces or redeems any class of capital stock or shares thereof, or converts any class of the capital stock or shares thereof into any other class of capital stock, shares or other security thereof, the amount or the value of any consideration or right received by any shareholder by virtue of the reduction, redemption or conversion shall, to the extent to which such shareholder would be entitled to participate in such undistributed income on a total distribution thereof at the time of such reduction, redemption or conversion, be deemed to be a dividend and to be income received by such shareholder.”

16. Section twenty-three of the said Act is repealed and the following substituted therefor:—

“23. Where any corporation, partnership or individual carrying on business in Canada purchases any commodity from a parent, subsidiary or associated corporation or partnership at a price in excess of the fair market price, or where any corporation partnership or individual sells any commodity to any such parent, subsidiary or associated corporation or partnership at a price less than the fair market price, the Minister may, for the purpose of determining the income of any such corporation, partnership or individual, determine the fair price at which such purchase or sale shall be taken into its accounts for taxation purposes.”

17. Section 32A of the said Act, as enacted by section seven of chapter forty-eight of the statutes of 1938, and amended by section twenty-four of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:—

“32A. (1) Notwithstanding any of the provisions of this Act, where the Treasury Board is of the opinion that the main purpose for which any transaction or transactions was or were effected (whether before or after the passing of this Act) was the avoidance or reduction of liability to tax under this Act, it may, if it thinks fit, direct that such adjustment shall be made as respects liability to tax under this Act as it considers appropriate, so as to counteract the avoidance or reduction of liability to tax under this Act, which would otherwise be effected by such transaction or transactions, and tax shall be assessed and levied accordingly and shall be payable as in this Act provided.

Reference to
Treasury
Board.

Idem.

(2) Notwithstanding anything in this Act contained, if upon examination of any transaction or transactions made directly or through the medium of third parties, or by the creation of new or intermediary companies, it appears to

the Treasury Board that any payment or benefit in cash or otherwise, received by any person subsequent to the year 1939 as a result of such transaction or transactions has been received directly or indirectly from a company having undistributed income on hand, then the Treasury Board may find that the main purpose of such transaction or transactions was to reduce or avoid taxation, and it shall thereupon be deemed for the purposes of this Act that such person, whether he received any such payment or benefit in the form of capital or otherwise, has received income subject to tax in such year or years since 1939 and in such amount or amounts the Treasury Board may determine, and tax shall be assessed and levied upon such person and shall be payable as in this Act provided.

Any such finding by the Treasury Board may be made notwithstanding that such transaction or transactions may have been entered into either within or without Canada or prior or subsequent to the coming into force of this section.

(3) Notwithstanding anything in this Act contained, if *Idem.* substantially all of the shares of a company having undistributed income on hand have been purchased since the coming into force of this Act, by any other company or companies, the Treasury Board may find that the main purpose of the sale by the vendor was to reduce or avoid the tax which would have been paid by the shareholders of such company having undistributed income on hand on the distribution to them of the said undistributed income, and in such case, notwithstanding paragraph (*n*) of section four of this Act, the dividends paid or deemed to be paid by the company having undistributed income on hand and received or deemed to be received by any such other company or companies shall upon being so received or deemed to be received be taxed against such company or companies and the tax shall be assessed, levied and paid as in this Act provided.

(4) In any appeal from an assessment made pursuant to any finding, direction or determination of the Treasury Board under this section, the Exchequer Court of Canada shall have jurisdiction to determine whether the main purpose of the transaction or transactions or sale was the avoidance or reduction of liability to tax or whether any finding, direction, determination or adjustment ought to have been made or given, or was appropriate."

18. Subsection one of section thirty-three of the said Act, as enacted by section twenty of chapter twenty-eight of the statutes of 1942-43, is repealed and the following substituted therefor:—

"**33.** (1) Every person liable to taxation under this Act shall on or before the thirtieth day of April in each year, without notice or demand, deliver to the Minister a

Jurisdiction
of Exchequer
Court on
appeal.

return in such form as the Minister may prescribe of his total income during the last preceding year; provided, however, that the return in respect of the year 1942 shall be filed on or before the thirtieth day of June, 1943."

19. Subsection two of section thirty-five of the said Act, as enacted by section twenty-five of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Corporation returns.

"(2) Notwithstanding the provisions of section thirty-three of this Act, a corporation shall make a return within six months from the close of its fiscal period, and the tax shall be computed as if the said fiscal period coincided with the calendar year within which the said fiscal period ends and the provisions of the Act shall *mutatis mutandis* apply."

20. Subsection one of section thirty-nine of the said Act, as enacted by subsection one of section twenty-two of chapter twenty-eight of the statutes of 1942-43, is repealed and the following substituted therefor:—

Returns by employer.

"**39.** (1) Every employer shall make a return on such form as the Minister may prescribe on or before the last day of February in each year showing

(a) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration; and

(b) the amount of the tax deducted pursuant to section ninety-two of this Act from the salary and wages of each person in his employ in the preceding calendar year:

Proviso.

Provided, however, that the return in respect of the calendar year 1942 shall be filed on or before the thirty-first day of May, 1943, and shall show the amount of National Defence Tax deducted under section ninety-one of this Act in the months of January to August inclusive of the year 1942 and the amount of tax deducted pursuant to section ninety-two of this Act from the salary and wages of such employees in the months of September to December inclusive of the year 1942."

21. The said section thirty-nine is further amended by adding thereto the following subsection:—

Information re payments abroad.

"(6) All persons are required to furnish, on such form as the Minister may prescribe, information showing the income derived from sources within Canada by way of dividends, interest, rents, royalties or other fixed or determinable annual or periodical profits and income, showing the amount thereof paid directly or indirectly, or credited to persons outside of Canada."

22. The said Act is further amended by inserting immediately after section 39A thereof the following section:—

“39B. Notwithstanding the provisions of section thirty-nine of this Act, on the discontinuance of any business or activity with respect to which payments as in this section referred to, have been made from which payments, deduction at the source has been or should have been made, the proprietor, secretary, treasurer, member, trustee, or any other like officer managing the said business or activity must file within one week from the cessation of the business or activity, the form prescribed by the Minister for the reporting of salary or wages, dividends and interest on fully registered bonds or debentures, as the case may be, reporting the names and addresses and showing,—

- (a) the salary or wages paid to employees; and
- (b) the dividends paid to shareholders; and
- (c) interest paid to creditors holding fully registered bonds or debentures;

and in each case the amount that has been or should have been deducted at the source.

Failure to file any such form as herein required shall render any such person liable on summary conviction to a penalty of not less than one hundred dollars and not more than one thousand dollars and in default of payment, to imprisonment for a period not exceeding six months.”

23. Subsections two, three, four, five and six of section forty-eight of the said Act, as enacted by section twenty-three of chapter twenty-eight of the statutes of 1942-43, are repealed and the following substituted therefor:—

“(2) Any person from whose salary or wages any amount has been deducted under section ninety-two of this Act shall, if the aggregate of his salary or wages during the taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section thirty-three of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the taxation year; and

(ii) all amounts deducted under subsection one of section ninety-two of this Act during the taxation year from interest or dividends forming part of his income; and

(iii) in respect of the tax payable on income for the year 1942 only, all amounts deducted from his income as National Defence Tax under the provisions of

Cessation of business

Penalty for failure to file form.

Payment of balance of tax with return

section ninety-one of this Act in the months of January to August, 1942, both inclusive, and if any person fails to pay any amount which he is required to pay by this subsection, or any part of such amount, as thereby required, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the day of payment;

Proviso

Provided, however, that in respect of the taxation year 1942 only, a taxpayer shall pay not less than one-third of the unpaid tax for which he is liable in respect of such year on or before the thirtieth day of June, 1943, and shall pay the balance of the unpaid tax for which he is liable in respect of the said year on or before the thirty-first day of December, 1943.

Payment by instalments.

"(3) Every person, other than a corporation or a person to whom subsection two of this section applies or a person whose chief business is that of farming, shall pay all taxes, which he is liable to pay upon his income during any taxation year under any of the provisions of this Act except sections 9B, 27 and 88 thereof, as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, in either case at the rates for the taxation year, by quarterly instalments during the taxation year as follows,—

- (a) on or before the last day of March in such taxation year, an amount equal to one-fifth of such tax;
- (b) on or before the last day of June and on or before the last day of September, respectively, in such taxation year, one-quarter of such tax; and
- (c) on or before the last day of December in such taxation year, the remainder of the tax;

and if, after examination of any person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the thirty-first day of December in the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment:

Proviso.

Provided, however, that in respect of the taxation year 1942 only, a taxpayer who was required to pay on the quarterly instalment basis shall pay any additional unpaid tax for which he is liable in excess of the quarterly instalments due on the fifteenth day of October, 1942, and the fifteenth day of January, 1943 on or before the thirtieth

day of June, 1943 as to one-third thereof and the balance on or before the thirty-first day of December, 1943:

Provided that if the instalments in the immediately preceding proviso referred to have not been paid they shall be paid forthwith with interest thereon at five per centum per annum from the respective due dates until date of payment.

"(4) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, by instalments payable on or before the last day of each month during the twelve month period ending six months after the close of such taxation year as follows:—

Monthly
instalment
payments by
corporations.

(a) during each of the first eleven months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year; and

(b) during the twelfth month in such period, the balance of the tax payable as estimated by it on its income for the taxation year at the rate for the taxation year;

and if, after examination of any corporation's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by such corporation in any year under this section amount, in the aggregate, to less than the tax payable, it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day six months after the end of the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment.

"(5) Every person whose chief business is that of farming shall pay two-thirds of the taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, on or before the thirty-first day of December in such taxation year and shall pay the remaining one-third of such taxes on or before the thirtieth day of April in the year following such taxation year;

Payment
by farmers

And if any such person fails to pay any amount which he is required to pay by this subsection, or any part of such amount as thereby required, or any amount as required by section eleven of the *Excess Profits Tax Act, 1940*, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the date of payment;

And if, after examination of any such person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under

this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the thirtieth day of April in the year immediately following the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment.

**Interest.
Quarterly
payments.**

“(6) Any person required to pay tax on the quarterly instalment basis as provided in subsection three of this section, or under section eleven of *The Excess Profits Tax Act 1940* who pays less on any quarterly instalment date than the required instalment as referred to in subsection three of this section or section eleven of the *Excess Profits Tax Act, 1940*, shall pay interest at five per centum per annum upon any deficiency until paid. The deficiency shall be the amount by which the amount paid is less than the required instalment mentioned in the said subsection and section when calculated at the taxation year rates, on either

- (a) the income of the preceding year, or
- (b) the income of the taxation year,
whichever is the lesser.”

**Interest.
Corporation
Instalments.**

“(7) If any corporation in respect of any of the first six months' instalments for any year pays less than the required instalment of the tax as estimated by it in accordance with subsection four of this section at the required times it shall pay interest at the rate of five per centum per annum upon any deficiency from the due date until the date of payment and in respect of any of the last six instalments if it pays less than any instalment as required by the said subsection it shall pay interest at the rate of five per centum per annum upon any deficiency from the close of its fiscal period for the taxation year concerned to the date of payment.

**Special pro-
vision re
quarterly
payment for
31st of
March, 1943.**

“(8) Notwithstanding any of the provisions of this section interest shall not be charged in respect of the amount of the quarterly instalment due on the thirty-first March, 1943, in respect of income of the taxation year 1943, provided such quarterly instalment, together with the quarterly instalment due on the thirtieth June, 1943, is paid in full on or before the thirtieth June, 1943, but if not so paid, interest in respect of such quarterly instalment or any unpaid balance thereof which was due on the thirty-first March, 1943, shall be payable at the rate of five per centum per annum from the thirtieth June, 1943 until paid.”

24. Section forty-nine of the said Act as enacted by section twenty-four of chapter twenty-eight of the statutes of 1942-43, is repealed, and the following substituted therefor:—

“**49.** If any person fails to pay any amount which he is required to pay by subsection two of section forty-eight of this Act, or any part thereof, as thereby required, he shall pay, in addition to the interest therein provided for, interest on the amount which he so fails to pay at the rate of three per centum per annum from the date on or before which such payment was required to be made to the date of payment.”

25. Subsections two, three and four of section seventy-seven of the said Act, as enacted by section seventeen of chapter fifty-five of the statutes of 1934, are repealed and the following substituted therefor:—

“(2) Every person failing to deliver a return pursuant to the provisions of sections thirty-six to thirty-eight inclusive, within the time limited therefor, shall be liable to a penalty of ten dollars for each day of default: Provided, however, that such penalty shall not in any case exceed fifty dollars.

“(3) (a) Every corporation and every other person who is subject to the provisions of *The Excess Profits Tax Act, 1940*, failing to deliver a return pursuant to the provisions of section thirty-nine within the time limited therefor, shall be liable to a penalty of twenty-five dollars for each day of default, with a maximum penalty of twenty-five hundred dollars;

(b) Every person not subject to the provisions of *The Excess Profits Tax Act, 1940*, failing to deliver a return pursuant to the provisions of section thirty-nine within the time limited therefor, shall be liable to a penalty of ten dollars for each day of default with a maximum penalty of one hundred dollars: Provided the Minister may reduce or waive any penalty under this paragraph.

“(4) Every person failing to complete the information required on the forms prescribed by the Minister for reporting income as required by sections thirty-three and thirty-five of this Act or any supplementary form that the Minister may prescribe shall be liable to a penalty of one per centum of the tax payable by such person: Provided, however, that such penalty shall not in any case, whether the person is taxable or not, be less than twenty-five dollars, and shall not in any case exceed one hundred dollars; And provided further that the Minister in the case of any person not subject to the provisions of *The Excess Profits Tax Act, 1940*, may reduce or waive any penalty under this subsection.”

Penalty
for short
payment.

Other
returns.

Proviso.

Returns re
wages, divi-
dends,
interest.

Failure to de-
liver return.
Penalty.

Proviso.

Returns to be
completed.

Proviso.

Proviso.

Exception

26. Section eighty-four of the said Act, as enacted by section sixteen of chapter forty-one of the statutes of 1932-33 and as amended by section twenty-seven of chapter twenty-eight of the statutes of 1942-43, is further amended by adding thereto the following subsection:—

“(4) The provisions of this section shall not be applicable in respect of any sum of money required to be collected or withheld or remitted under the provisions of section ninety-two of this Act.”

27. (1) Subsection one of section ninety-two of the said Act as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43, is amended by inserting therein immediately after subparagraph (ii) thereof the following subparagraph:—

“(iii) any amount by way of payment of oil or gas royalties except those paid to persons referred to in subsections twelve and thirteen of this section.”

(2) Subsections two and nine of the said section ninety-two, as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43, are repealed and the following substituted therefor:—

“(2) Every employer who after the first day of September, 1942, pays any salary or wages to any person in his employ who is resident or employed in Canada, with respect to any established pay-roll period commencing after the thirty-first day of August, 1942, or who after the thirtieth day of April, 1943, pays any salary or wages to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of such employer, shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section nine of this Act by such person as may be prescribed by regulations made by the Governor in Council and published in the *Canada Gazette* and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he became liable to pay such salary or wages, or at such other time as the Minister may by regulation prescribe.”

Salary and wages.

“(9) Notwithstanding any other penalty provided under this section, any person who fails to comply with any of the requirements of this section shall be guilty of an offence and liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment or to both fine and imprisonment.”

(3) Paragraph (a) of subsection eleven of the said section ninety-two, as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43, is amended by adding at the end thereof the following:

"any such payments made outside of Canada to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of his employer; and"

Employees
outside
Canada.

(4) The said section ninety-two is further amended by adding thereto the following subsections:—

"(14) Any employee who files with his employer any form prescribed by the Minister and which is required of the employee to be filed with the employer, and states thereon false information, shall be guilty of an offence and liable on summary conviction to a penalty not exceeding one hundred dollars."

False return
by employee
to employer.

"(15) Any person who fails to deduct or withhold any sum of money as required by this section, or the regulations made thereunder, shall be liable to a penalty of five per centum of

Failure to
deduct from
interest,
dividends,
salary and
wages.

- (a) the total of the interest payments for the period, or
- (b) the total amount of dividends declared payable, or
- (c) the total payroll for the pay period,

whichever is appropriate, in respect of which the prescribed deductions were not made in whole or in part, provided that such penalty shall not be less than fifty dollars nor more than five hundred dollars in respect of each interest period, each dividend declaration or each payroll period."

"(16) Any person who fails to remit any sum of money collected or withheld as required by this section shall, in addition to being liable for such sum of money collected or withheld be liable to a penalty of ten per centum of the said sum, the same to be assessed, together with interest on such sum at the rate of ten per centum per annum from the date when such sum should have been remitted to the Receiver General of Canada until the date of remittance, and the provisions of this subsection shall apply also to any National Defence Tax which has been deducted or withheld and which has not been remitted to the Receiver General of Canada."

Failure to
remit.

"(17) The Minister shall send by registered letter a notice of assessment,

Notice of
assessment.

- (a) demanding payment from the person owing money which has been withheld under the provisions of this section but not remitted or which should have been withheld, and any interest or penalties thereon imposed by virtue of the provisions of this section, and
- (b) demanding payment of the penalties provided in subsections fifteen and sixteen hereof,

and such notice and the amount demanded therein shall be dealt with under the procedure laid down in the provisions of sections fifty-five to seventy-four of this Act, except that the time permitted for filing a notice of appeal as provided

in section fifty-eight of this Act shall be one month, in lieu of the periods therein specified."

28. Section ninety-three of the said Act as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43, is amended by adding thereto the following subsections:—

Amount refundable. Special

"(4) In respect of the year 1942 only, a person required to use the form and pay the tax according to the provisions of subsection two of section 9A of this Act shall in lieu of determining the refundable portion of the tax by reference to sections 93 and 7A respectively, have the maximum portion of the tax which may be refundable determined by reference to the appropriate column to be designated "Savings Portion" in the Table referred to in subsection two of section 9A hereof against which shall be deducted one-half only of the payments and premiums set forth in subparagraphs (a), (b), (c) and (d) of subsection one of section 7A.

Refundable portion not assignable. R.S., c. 11.

"(5) Notwithstanding the provisions of the *Bankruptcy Act* or any other Act, the refundable portion of the income tax paid in respect of which a taxpayer may become entitled to repayment, shall not be assignable either in law or in equity, by order of the court, by voluntary assignment or otherwise."

29. Subsection two of section seventy-five of the said Act is repealed and the following substituted therefor:

Regulations.

"(2) The Minister may make any regulations deemed necessary for carrying this Act into effect, including regulations designed to facilitate the assessment of tax in cases where the right of taxpayers to deductions or exemptions has varied during any taxation year, and may thereby authorize the Commissioner of Income Tax to exercise such of the powers conferred by this Act upon the Minister, as may, in the opinion of the Minister, be conveniently exercised by the Commissioner of Income Tax."

30. Section two of the said Act is amended by adding thereto the following paragraph:—

Western Hemisphere.

"(t) "Western Hemisphere" shall not include Iceland or any part thereof."

31. *Rule 5* of section two of paragraph A of the First Schedule to the said Act, as enacted by section one of chapter twenty-eight of the statutes of 1942-43, is repealed, and the following substituted therefor:—

Tax Credit for dependents.

"*Rule 5.*—A taxpayer may deduct from the graduated tax otherwise payable by him in any year under this section, twenty per centum of any amount not exceeding \$400.00

expended by him during the taxation year for the support of any person who was, during the taxation year, dependent upon such taxpayer for support (except one such dependent by reason of whom such taxpayer is entitled to make a deduction under *Rule 3* of this section) and was

- (a) his parent or grandparent and dependent by reason of mental or physical infirmity; or
- (b) his brother or sister
 - (i) under eighteen years of age, or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity, or
 - (iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's Dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada."

32. *Rules 1 and 2* of section three of paragraph A of the First Schedule to the said Act, as enacted by section one of chapter twenty-eight of the statutes of 1942-43, are repealed and the following maximum tax substituted therefor:

"*Rule 1.*—The taxes payable in accordance with the *Rules* set out in sections one and two of paragraph A of this Schedule shall not, in the aggregate, exceed in any taxation year

- (i) in the case of any person liable to taxation under *Rule 1* of section one of this paragraph and whose income is less than \$1,570.00, two-thirds of the amount by which the taxpayer's income exceeds \$1,200.00; and
- (ii) in the case of any other person whose income is less than \$820.00, except persons liable to pay tax under *Rule 4* of section one of this paragraph, two-thirds of the amount by which the taxpayer's income exceeds \$660.00.

"*Rule 2.*—The tax payable by any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces in Canada and in receipt of service pay and allowances (exclusive of subsistence allowances up to \$1.70 per day and marriage and dependents' allowances) at a rate of \$1,600.00 or more per annum shall be reduced by a credit from the tax otherwise payable of an amount equal to the tax payable on \$1,600.00 in the case of a single person without dependents (or such amount appropriately increased by marriage and dependents' allowances which

Basic
Income

would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children):

Proviso.

Provided that if the taxable service pay and allowances of such member are in excess of \$1,600.00 per annum in the case of a single person without dependents (or such amount appropriately increased by marriage and dependents allowances which would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children) the tax credit to which the member of such forces would otherwise be entitled shall be reduced by the proportion which such excess bears to \$1,600.00 in the case of a single person without dependents (or to such amount appropriately increased by marriage and dependents allowances which would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children);

Proviso.

Provided further that in the case of a member of the Women's Royal Canadian Naval Service, the Canadian Women's Army Corps or the Royal Canadian Air Force (Women's Division), the figure of \$1,200.00 shall be used in lieu of the figure of \$1,600.00 hereinbefore set forth in this *Rule*; and

Proviso.

Provided further that in the case of a member of the said forces who is in receipt of taxable service pay and allowances at a rate in excess of \$1,600.00 per annum in the case of a single person without dependents (or such amount appropriately increased by marriage and dependents allowances which would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children) (or \$1,200.00 in the case of the members of the said Women's Forces) and who has been in the said forces for only a portion of the year, the credit from the tax otherwise payable shall be that proportion which the number of days during which he was in the forces bears to three hundred and sixty-five, of the appropriate credit to which he would have been entitled if he had been in receipt of service pay and allowances throughout the year."

Application to Rule 2.

Rule 3.—Notwithstanding any other provision in this Act contained, any member of the Canadian Naval, Military and Air Forces in the Western Hemisphere other than in Canada, shall be dealt with in the same manner as the persons referred to in *Rule 2* of this section, except that any such person, in lieu of paying the tax otherwise payable in respect of his total income, shall in respect of his service pay and allowances be subject to tax at one-half of the effective rate of tax applicable to his total income."

33. (1) Sections one, four, fifteen, sixteen, nineteen and twenty-two of this Act and subsections four, five, six and seven of section forty-eight of the *Income War Tax Act* as enacted by section twenty-three of this Act, sections twenty-four, twenty-five, twenty-six, twenty-nine, thirty and thirty-two of this Act and paragraph (*t*) of section four of the *Income War Tax Act* as enacted by subsection two of section three of this Act, and paragraph (*h*) of subsection one of section nine of the *Income War Tax Act*, as enacted by section twelve of this Act shall be applicable to income of the 1943 taxation period and fiscal periods ending therein and of all subsequent periods.

Coming into force.

(2) Sections five, eight, nine, fourteen, twenty-one, and thirty-one of this Act, and paragraph (*g*) of subsection one of section nine of the *Income War Tax Act* as enacted by section twelve of this Act shall be applicable to income of the 1942 taxation period and fiscal periods ending therein and of all subsequent periods.

(3) Subsection four of section three of the *Income War Tax Act*, as enacted by section two of this Act, shall be applicable to income of the 1940 taxation period and fiscal periods ending therein and of all subsequent periods.

(4) Subsection five of section three of the *Income War Tax Act*, as enacted by section two of this Act shall be applicable to income of the 1939 taxation period and fiscal periods ending therein and of all subsequent periods.

(5) Paragraph (*r*) of subsection one of section five of the *Income War Tax Act*, as enacted by section six of this Act shall be applicable to income of the 1944 taxation period and fiscal periods ending therein and of all subsequent periods.

(6) Subsection five of section eight of the *Income War Tax Act* as enacted by section ten of this Act shall be applicable to income of the 1943 taxation period only and fiscal periods ending therein.

(7) Paragraph (*s*) of subsection one of section five of the *Income War Tax Act* as enacted by section six of this Act shall be brought into force on proclamation by the Governor in Council and shall be applicable to the fiscal period or periods designated in such proclamation.

7 G E O R G E VI.

CHAP. 15.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

[Assented to 20th May, 1943.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble. the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-four, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, short title. No. 4, 1943.

2. From and out of the Consolidated Revenue Fund \$40,307,998.90 there may be paid and applied a sum not exceeding in the granted for 1943-44. whole forty million, three hundred and seven thousand, nine hundred and ninety-eight dollars and ninety cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-three, to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being one-sixth of the amount of each of the several items (less item 116) to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-four, as laid before the House of Commons at the present session of Parliament.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 16.

An Act for granting to His Majesty aid for National Defence and Security.

[Assented to 20th May, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Appropriation Act*, Short title.
No. 2, 1943.

2. From and out of the Consolidated Revenue Fund \$648,333,333.33 there may be paid a sum not exceeding six hundred and forty-eight million, three hundred and thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents (\$648,333,333.33) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1944, for the purpose and subject to the terms, conditions and limitations set out in the Resolution on the Orders of the Day to provide that sums not exceeding three billion eight hundred and ninety million dollars (\$3,890,000,000) be granted to His Majesty, and being one-sixth of the said amount of three billion eight hundred and ninety million dollars (\$3,890,000,000).

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 GEORGE VI.

CHAP. 17.

An Act for granting to His Majesty aid for the purpose of making available Canadian War Supplies to the United Nations.

[Assented to 20th May, 1943.]

WHEREAS Canada, in association with other nations, is Preamble. at war with Germany, Italy, Japan and their associates; and whereas it is essential to the defence and security of Canada and to the cause of world freedom that Canada should make the utmost contribution to the victory of the United Nations; and whereas it is necessary that the products of Canadian war industry be made available not only for use by Canadian forces, but also to other United Nations, in accordance with strategic needs, in such manner as to contribute most effectively to the winning of the war; and whereas it is expedient that the conditions upon which Canadian war supplies are made available to other United Nations should not be such as to burden postwar commerce or lead to the imposition of trade restrictions or otherwise prejudice a just and enduring peace: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The War Appropriation* Short title. (*United Nations Mutual Aid*) *Act, 1943.*

2. In this Act and in any regulation made thereunder, Definitions. unless the context otherwise requires:

(a) "Board" means the Canadian Mutual Aid Board "Board".

constituted by section three of this Act;

(b) "regulation" means a regulation made under the "Regulation".
authority of section six of this Act;

(c) "United Nations" means the signatories to the "United Nations".
Declaration by United Nations, done at Washington
on the first day of January, one thousand nine hundred
and forty-two, and includes any other nation or au-
thority which may be designated by the Governor in
Council as being associated with Canada in the pros-
ecution of the present war;

"War Supplies".

- (d) "war supplies" means
 - (i) any weapon, munition, aircraft or ship;
 - (ii) any machinery, facility, tool, material or supply necessary for the manufacture, production and processing, repair, servicing or operation of any article described in this paragraph;
 - (iii) any component material or part of or equipment for any article described in this paragraph;
 - (iv) any agricultural product; and
 - (v) such other commodities, articles or services as may from time to time be designated by the Governor in Council as essential to the conduct of the war or to the relief and maintenance of any United Nation.

Canadian Mutual Aid Board.

3. (1) There shall be a Board to be called the Canadian Mutual Aid Board consisting of the Minister of Munitions and Supply, the Minister of National Defence, the Minister of Finance, the Minister of Agriculture and the Minister of Justice, acting as a committee of the King's Privy Council for Canada, which shall be charged with the administration of this Act.

Chairman.

(2) The Minister of Munitions and Supply shall be the chairman of the Board.

Officers, clerks and employees.

(3) The Board, with the approval of the Governor in Council, may appoint and fix the remuneration of such officers, clerks and other employees as are necessary for the proper conduct of its business and for that purpose may require the services of any department or agency, or of any officer or employee of any department or agency, of the Government of Canada.

Board may make war supplies available to the United Nations.

4. (1) The Board may on behalf of His Majesty, in accordance with the strategic needs of the war, contribute, exchange, deliver, transfer title to or possession of or otherwise make available war supplies to any of the United Nations other than Canada and for that purpose or as incidental thereto may cause to be purchased or otherwise acquired or procured war supplies in Canada through the agency of the Minister of Munitions and Supply or any other agency of His Majesty and, subject to the provisions of section five of this Act, may provide or make available the funds required to pay expenditures incurred in carrying out the purposes described herein.

Consideration.
Terms and conditions to be approved by the Governor in Council.

(2) It shall be good and sufficient consideration for making war supplies available to any of the United Nations hereunder that the said war supplies are to be used in the joint and effective prosecution of the war, but no war supplies shall be so made available to any of the United Nations except upon terms and conditions approved by the Governor in Council or by regulations, and the Governor in Council may require, in respect of specific classes of supplies or any

specific transfer of supplies under subsection one of this section, such payment or repayment in kind or property or such reciprocal action or provision of supplies or such other direct or indirect benefit as the Governor in Council deems appropriate.

5. There may be paid out of the Consolidated Revenue Fund, for the purposes of this Act, a sum or sums not exceeding one thousand million dollars (\$1,000,000,000) exclusive of any sums paid for war supplies for which payment shall be made in cash by any of the United Nations to which such supplies shall be made available hereunder.

6. The Governor in Council may, on the recommendation of the Board, make regulations for the purpose of carrying out the objects of this Act, according to its true intent and purpose, and, in particular, but without limiting the generality of the foregoing, may make regulations:

- (a) prescribing the terms and conditions under which war supplies may be made available to any of the United Nations;
- (b) prescribing the procedure to be followed by the Board in carrying out its duties under this Act;
- (c) prescribing rules to determine the value of war supplies.

7. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the aggregate the sum of one thousand million dollars (\$1,000,000,000) as may be required for the purposes of this Act.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

8. As soon as practicable after the close of each fiscal year, the Board shall prepare and lay before Parliament a report of operations under this Act: Provided that such report shall not contain any information the disclosure of which would, in the opinion of the Governor in Council, be prejudicial to the security of Canada or of any other United Nation.

7 G E O R G E VI.

CHAP. 18.

An Act respecting the appointment of Auditors for National Railways.

[Assented to 24th July, 1943.]

1932-33, c. 33;
1934, c. 3;
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4;
1940-41, c. 5;
1942-43, c. 12.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1943, to make a continuous audit under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

Appointment
of auditors.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E VI.

CHAP. 19.

The British Columbia Indian Reserves Mineral Resources
Act.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The agreement set out in the Schedule to this Act is ^{Agreement confirmed.} confirmed and shall take effect according to its terms.

SCHEDULE.

MEMORANDUM OF AGREEMENT made this 26th day of January, A.D. 1943,

BETWEEN:

THE GOVERNMENT OF THE DOMINION OF CANADA, represented herein by the Honourable Thomas Alexander Crerar, Minister of Mines and Resources,

OF THE FIRST PART,
and

THE GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA, represented herein by the Honourable Ernest Crawford Carson, Minister of Mines,

OF THE SECOND PART.

WHEREAS from time to time treaties have been made with the Indians for the surrender for various considerations of their personal and usufructury rights to territories now included in the Province of British Columbia, such considerations including the setting apart for the exclusive use of the Indians of certain definite areas of land known as Indian Reserves;

AND WHEREAS the said Indian Reserves were conveyed to the Dominion Government as trustee for the Indians under the terms and conditions set forth in an agreement dated the 24th day of September, 1912, between the Dominion Government and the Province of British Columbia;

AND WHEREAS the precious metals in, upon, or under the lands comprising such Reserves are not incidents of such lands but belong beneficially to the Crown in the right of the Province of British Columbia with the result that the development of all the minerals in, upon or under such lands is at present impractical since the precious and base metals are closely associated and cannot be mined separately;

AND WHEREAS it has been agreed between the Governments of the Dominion of Canada and the Province of British Columbia, that as a matter of policy and convenience and for the development of such minerals and without thereby affecting the constitutional or legal rights of either of the said Governments, the Province of British Columbia should have charge of the development of all minerals and mineral claims both precious and base, in, upon, or under the said Indian Reserves;

Now THEREFORE THIS AGREEMENT WITNESSETH that the parties have mutually agreed, subject to the approval of the Parliament of Canada and the Legislature of the Province of British Columbia, as follows:

1. Subject as hereinafter in this Agreement provided, the Indian Reserves in the Province of British Columbia shall continue to be administered in accordance with the legislation and agreements now in force.

2. The administration, control and disposal of all minerals and mineral claims, both precious and base, in, upon or under all Indian Reserves in the said Province shall be subject to the laws of the Province which shall apply to the prospecting, staking, recording, developing, leasing, selling or otherwise disposing of or dealing with all such minerals and mineral claims;

Provided, however, that any leases now existing by virtue of subsection (2) of Section 50 of the Indian Act shall not be affected hereby;

And provided further that no prospecting or right of entry on the said Indian Reserve shall be authorized or permitted until permission so to do has been obtained from the Indian Agent for such Reserve; such permission shall be subject to such terms and conditions as the said Indian Agent may specify and shall be granted only to such persons whose application for permission has been approved by the Gold Commissioner for the Mining Division of the Province in which such Reserve is situated;

And provided further that base minerals and mineral rights shall only be subject to this agreement upon being surrendered pursuant to the Indian Act.

3. The term "mineral" shall mean and include gold, silver, and all naturally occurring useful minerals, but shall not include peat, coal, petroleum, natural gas, bitumen, oil shales, limestone, marble, clay, gypsum, or any building stone when mined for building purposes, earth, ash, marl, gravel, sand or any element which forms part of the agricultural surface of the land.

4. The Department of Mines of British Columbia or the officers thereof shall collect all revenue whether by way of purchase money, rent, recording fees, royalty or otherwise in respect of any sale or other disposition of minerals and mineral claims, in, upon, or under such Reserves, together with all licence, permit or other fees.

5. One-half of all the revenue collected in accordance with paragraph four of this Agreement shall belong to the Province of British Columbia and one-half of such revenue shall at the end of every calendar year, be remitted to the Receiver General of Canada to be dealt with by the Government of the Dominion of Canada in accordance with the provision of paragraph seven of the agreement hereinbefore mentioned, dated the 24th day of September, 1912, insofar as the provisions of such paragraph are applicable.

6. The scale of fees, charges, royalties and other sources of revenue relating to the prospecting, staking, recording, developing, leasing, selling, or otherwise disposing of or dealing with minerals and mineral claims on Indian Reserves in the said Province, in force at the date of this agreement shall not be reduced without the consent of the Governor General in Council.

7. The Province shall use its best endeavours to collect the revenue referred to in paragraph four of this agreement in accordance with the mining laws of the Province in the same manner as revenue from minerals and mineral claims situate elsewhere than upon Indian Reserves and the Province shall not be liable to the Dominion for failure to collect the said revenue or any portion of same by reason of the neglect or failure of any officer or servant of the Provincial Government or of the Department of Mines of the Province to carry out his duties in connection with same, and it is further agreed between the parties hereto that the Province shall only be liable to the Dominion for one-half of the revenues collected under paragraph four of this agreement in any one calendar year and not further or otherwise.

IN WITNESS WHEREOF the Honourable Thomas Alexander Crerar, Minister of Mines and Resources, has hereunto set his hand on behalf of the Dominion of Canada and the Honourable Ernest Crawford Carson, Minister of Mines, has hereunto set his hand on behalf of the Province of British Columbia.

SIGNED on behalf of the Government
of Canada by the Honourable
Thomas Alexander Crerar, Minister of Mines and Resources. } "T. A. CRERAR."

In the presence of:

"C. W. JACKSON."

SIGNED on behalf of the Government
of British Columbia by the Honourable Ernest Crawford Carson, Minister of Mines. } "E. C. CARSON".

In the presence of:

"JOHN F. WALKER."

7 G E O R G E VI.

CHAP. 20.

An Act to amend the Canada Evidence Act.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Canada Evidence Act*, chapter fifty-nine of the Revised Statutes of Canada, 1927, is amended by adding thereto the following Part:—

“PART III.

THE TAKING OF AFFIDAVITS ABROAD.

47. The provisions of this Part shall extend to the following classes of persons:—

- (a) Officers of any of His Majesty's diplomatic or consular services while exercising their functions in any foreign country, including ambassadors, envoys, ministers, charges d'Affaires, counsellors, secretaries, attachés, consuls general, consuls, vice-consuls, pro-consuls, consular agents, acting consuls general, acting consuls, acting vice-consuls and acting consular agents;
- (b) Officers of the Canadian diplomatic, consular and representative services while exercising their functions in any foreign country, or in any part of His Majesty's dominions outside of Canada, including, in addition to the diplomatic and consular officers mentioned in paragraph (a), high commissioners, permanent delegates, acting high commissioners, acting permanent delegates, counsellors and secretaries;
- (c) Canadian Government Trade Commissioners and Assistant Canadian Government Trade Commissioners while exercising their functions in any foreign country or in any part of His Majesty's dominions outside of Canada.

R.S., c. 59;
1931, c. 5;
1938, c. 4;
1940, c. 5;
1942-43, c. 19.

Validity of
oaths taken
abroad.

48. Oaths, affidavits, affirmations or declarations administered, taken or received outside of Canada by any person mentioned in section forty-seven of this Act, shall be as valid and effectual and shall be of the like force and effect to all intents and purposes as if they had been administered, taken or received in Canada by a person authorized to administer, take or receive oaths, affidavits, affirmations or declarations therein which are valid and effectual under this Act.

Documents
to be
admitted in
evidence.

49. Any document that purports to have affixed, impressed, or subscribed thereon or thereto, the signature of any person authorized by this Part to administer, take or receive oaths, affidavits, affirmations or declarations, together with his seal or with the seal or stamp of his office, or the office to which he is attached, in testimony of any oath, affidavit, affirmation or declaration being administered, taken or received by him, shall be admitted in evidence, without proof of the seal or stamp or of his signature or of his official character."

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 21.

An Act respecting a certain Tax Convention and Protocol between Canada and the United States of America, signed at Washington, in the United States of America, on the 4th day of March, 1942.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Canada-United States of America Tax Convention Act, 1943*.
short title.
2. The Convention and Protocol entered into between Canada and the United States of America, which are set out in the Schedule to this Act, are hereby approved and declared to have the force of law in Canada.
Convention and Protocol approved.
3. In the event of any inconsistency between the provisions of this Act or of the said Convention and Protocol and the operation of any other law, the provisions of this Act and of the Convention and Protocol shall, to the extent of such inconsistency, prevail.
Inconsistent legislation.
4. The Minister of National Revenue may make such orders and regulations as may be deemed necessary for the purpose of carrying out the said Convention and Protocol or for giving effect to any of the provisions thereof.
Orders and regulations.
5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* and shall continue in force until a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* following on the termination of the Convention and Protocol, and no longer.
Coming into force.

SCHEDULE

CONVENTION AND PROTOCOL BETWEEN CANADA AND THE UNITED STATES OF AMERICA FOR THE AVOID- ANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN THE CASE OF INCOME TAXES

Signed at WASHINGTON, MARCH 4, 1942

I

CONVENTION

The Government of Canada and the Government of the United States of America, being desirous of further promoting the flow of commerce between the two countries, of avoiding double taxation and of preventing fiscal evasion in the case of income taxes, have decided to conclude a Convention and for that purpose have appointed as their Plenipotentiaries:

Mr. Leighton McCarthy, K.C., Envoy Extraordinary and Minister Plenipotentiary of Canada at Washington; and

Mr. Sumner Welles, Acting Secretary of State of the United States of America;

who, having communicated to one another their full powers found in good and due form, have agreed upon the following Articles:

ARTICLE I

An enterprise of one of the contracting States is not subject to taxation by the other contracting State in respect of its industrial and commercial profits except in respect of such profits allocable in accordance with the Articles of this Convention to its permanent establishment in the latter State.

No account shall be taken in determining the tax in one of the contracting States, of the mere purchase of merchandise effected therein by an enterprise of the other State.

ARTICLE II

For the purposes of this Convention, the term "industrial and commercial profits" shall not include income in the form of rentals and royalties, interest, dividends, management charges, or gains derived from the sale or exchange of capital assets.

Subject to the provisions of this Convention such items of income shall be taxed separately or together with industrial and commercial profits in accordance with the laws of the contracting States.

ARTICLE III

1. If an enterprise of one of the contracting States has a permanent establishment in the other State, there shall be attributed to such permanent establishment the net industrial and commercial profit which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions. Such net profit will, in principle, be determined on the basis of the separate accounts pertaining to such establishment.

2. The competent authority of the taxing State may, when necessary, in execution of paragraph 1 of this Article, rectify the accounts produced, notably to correct errors and omissions or to re-establish the prices or remunerations entered in the books at the value which would prevail between independent persons dealing at arm's length.

3. If (a) an establishment does not produce an accounting showing its own operations, or (b) the accounting produced does not correspond to the normal usages of the trade in the country where the establishment is situated, or (c) the rectifications provided for in paragraph 2 of this Article cannot be effected the competent authority of the taxing State may determine the net industrial and commercial profit by applying such methods or formulae to the operations of the establishment as may be fair and reasonable.

4. To facilitate the determination of industrial and commercial profits allocable to the permanent establishment, the competent authorities of the contracting States may consult together with a view to the adoption of uniform rules of allocation of such profits.

ARTICLE IV

1. (a) When a United States enterprise, by reason of its participation in the management or capital of a Canadian enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which should normally have appeared in the balance sheet of the Canadian enterprise but which have been, in this manner, diverted to the United States enterprise, may be incorporated in the taxable profits of the Canadian enterprise, subject to applicable measures of appeal.

(b) In order to effect the inclusion of such profits in the taxable profits of the Canadian enterprise, the competent authority of Canada may, when necessary, rectify the accounts of the Canadian enterprise, notably to correct errors and omissions or to re-establish the prices or remuneration entered in the books at the values which would prevail between independent persons dealing at arm's length. To facilitate such rectification the competent authorities of the contracting States may consult together with a view to such determination of profits of the Canadian enterprise as may appear fair and reasonable.

2. The same principle applies, *mutatis mutandis*, in the event that profits are diverted from a United States enterprise to a Canadian enterprise.

ARTICLE V

Income which an enterprise of one of the contracting States derives from the operation of ships or aircraft registered in that State shall be exempt from taxation in the other contracting State.

The present Convention will not be deemed to affect the exchange of notes between the United States of America and Canada, dated August 2 and September 17, 1928, providing for relief from double income taxation on shipping profits.

ARTICLE VI

Wages, salaries and similar compensation paid by the Government, or any agency or instrumentality thereof, of one of the contracting States or by the political subdivisions or territories or possessions thereof to citizens of such State residing in the other State shall be exempt from taxation in the latter State.

Pensions and life annuities derived from within one of the contracting States and paid to individuals residing in the other contracting State shall be exempt from taxation in the former State.

ARTICLE VII

1. A resident of Canada shall be exempt from United States income tax upon compensation for labor or personal services performed within the United States of America if he conforms to either of the following conditions:

(a) He is temporarily present within the United States of America for a period or periods not exceeding a total of one hundred and eighty-three days during the taxable year and such compensation (A) is received for labor or personal services performed as an employee of, or under contract with, a resident or corporation or other entity of Canada and (B) does not exceed \$5,000 in the aggregate during such taxable year; or (b) he is temporarily present in the United States of America for a period or periods not exceeding a total of ninety days during the taxable year and the compensation received for such services does not exceed \$1,500 in the aggregate during such taxable year.

2. The provisions of paragraph 1 (a) of this Article shall have no application to the professional earnings of such individuals as actors, artists, musicians and professional athletes.

3. The provisions of paragraphs 1 and 2 of this Article shall apply, *mutatis mutandis*, to a resident of the United States of America deriving compensation for personal services performed within Canada.

ARTICLE VIII

Gains derived in one of the contracting States from the sale or exchange of capital assets by a resident or a corporation or other entity of the other contracting State shall be exempt from taxation in the former State, provided such resident or corporation or other entity has no permanent establishment in the former State.

ARTICLE IX

Students or business apprentices from one of the contracting States residing in the other contracting State for purposes of study or for acquiring business experience shall not be taxable by the latter State in respect of remittances received by them from within the former State for the purposes of their maintenance or studies.

ARTICLE X

Income derived from sources within one of the contracting States by a religious, scientific, literary, educational, or charitable organization of the other contracting State shall be exempt from taxation in the State from which the income is derived if, within the meaning of the laws of both contracting States, such organization would have been exempt from income tax.

ARTICLE XI

1. The rate of income tax imposed by one of the contracting States, in respect of income derived from sources therein, upon individuals residing in, or corporations organized under the laws of, the other contracting State, and not engaged in trade or business in the former State and having no office or place of business therein, shall not exceed 15 percent for each taxable year.

2. Notwithstanding the provisions of paragraph 1 of this Article, income tax in excess of 5 percent shall not be imposed by one of the contracting States in respect of dividends paid by a subsidiary corporation organized under the laws of such State, or of a political subdivision thereof, to a parent corporation organized under the laws of the other contracting State, or of a political subdivision thereof: Provided, however, that this paragraph shall not apply if the competent authority in the former State is satisfied that the corporate relationship between the two corporations has been arranged or is maintained primarily with the intention of taking advantage of this paragraph.

3. Notwithstanding the provisions of Article XXII of this Convention, paragraph 1 or paragraph 2, or both, of this Article, may be terminated without notice on or after the termination of the three-year period beginning with the effective date of this Convention by either of the contracting States imposing a rate of income tax in excess of the rate of 15 percent prescribed in paragraph 1 or in excess of the rate of 5 percent prescribed in paragraph 2.

4. The provisions of this Article shall not be construed so as to contravene the Tax Convention between Canada and the United States of America, effective January 1, 1936, to April 29, 1941.

ARTICLE XII

Dividends and interest paid on or after the effective date of this Convention by a corporation organized under the laws of Canada to individual residents of Canada, other than citizens of the United States of America, or to corporations organized under the laws of Canada shall be exempt from all income taxes imposed by the United States of America.

ARTICLE XIII

Corporations organized under the laws of Canada, more than 50 percent of the outstanding voting stock of which is owned directly or indirectly throughout the last half of the taxable year by individual residents of Canada, other than citizens of the United States of America, shall be exempt from any taxes imposed by the United States of America with respect to accumulated or undistributed earnings, profits, income or surplus of such corporations. With respect to corporations organized under the laws of Canada not exempt from such taxes under the provisions of this Article the competent authorities of the two contracting States will consult together.

ARTICLE XIV

1. (a) The United States income tax liability for any taxable year beginning prior to January 1, 1936, of any individual resident of Canada, other than a citizen of the United States of America, or of any corporation organized under the laws of Canada, remaining unpaid as of the date of signature of this Convention may be adjusted on a basis satisfactory to the Commissioner: Provided, that the amount to be paid in settlement of such liability shall not exceed the amount of the liability which would have been determined if—

- (A) the Revenue Act of 1936 as modified by the Tax Convention between Canada and the United States of America, effective January 1, 1936, to April 29, 1941 (except in the case of a corporation organized under the laws of Canada more than 50 percent of the outstanding voting stock of which was owned directly or indirectly throughout the last half of the taxable year by citizens or residents of the United States of America) and
- (B) Articles XII and XIII of this Convention had been in effect for such year.

If the taxpayer was not, within the meaning of the Revenue Act of 1936, engaged in trade or business within the United States of America and had no office or place of business therein during the taxable year, the amount of interest and penalties shall not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

(b) The United States income tax liability remaining unpaid as of the date of signature of this Convention for any taxable year beginning after December 31, 1935, and prior to January 1, 1941, in the case of any individual resident of Canada, other than a citizen of the United States of America, or in the case of any corporation organized under the laws of Canada shall be determined as if the provisions of Articles XII and XIII of this Convention had been in effect for such year.

2. The provisions of paragraph 1 of this Article shall not apply—

- (a) Unless the taxpayer files with the Commissioner within two years from the date of signature of this Convention a request that such tax liability be so adjusted together with such information as the Commissioner may require;
- (b) In any case in which the Commissioner is satisfied that any deficiency in tax is due to fraud with intent to evade the tax.

ARTICLE XV

In accordance with the provisions of Section 8 of the Income War Tax Act as in effect on the day of the entry into force of this Convention, Canada agrees to allow as a deduction from the Dominion income and excess profits taxes on any income which was derived from sources within the United States of America and was there taxed, the appropriate amount of such taxes paid to the United States of America.

In accordance with the provisions of Section 131 of the United States Internal Revenue Code as in effect on the day of the entry into force of this Convention, the United States of America agrees to allow as a deduction from the income and excess profits taxes imposed by the United States of America the appropriate amount of such taxes paid to Canada.

ARTICLE XVI

Where a taxpayer shows proof that the action of the revenue authorities of the contracting States has resulted in double taxation in his case in respect of any of the taxes to which the present Convention relates, he shall be entitled to lodge a claim with the State of which he is a citizen or resident or, if the taxpayer is a corporation or other entity, with the State in which it was created or organized. If the claim should be deemed worthy of consideration, the competent authority of such State may consult with the competent authority of the other State to determine whether the double taxation in question may be avoided in accordance with the terms of this Convention.

ARTICLE XVII

Notwithstanding any other provision of this Convention, the United States of America in determining the income and excess profits taxes, including all surtaxes, of its citizens or residents or corporations, may include in the basis upon which such taxes are imposed all items of income taxable under the revenue laws of the United States of America as though this Convention had not come into effect.

ARTICLE XVIII

The competent authorities of the two contracting States may prescribe regulations to carry into effect the present Convention within the respective States and rules with respect to the exchange of information.

The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of the present Convention.

ARTICLE XIX

With a view to the prevention of fiscal evasion, each of the contracting States undertakes to furnish to the other contracting State, as provided in the succeeding Articles of this Convention, the information which its competent authorities have at their disposal or are in a position to

obtain under its revenue laws in so far as such information may be of use to the authorities of the other contracting State in the assessment of the taxes to which this Convention relates.

The information to be furnished under the first paragraph of this Article, whether in the ordinary course or on request, may be exchanged directly between the competent authorities of the two contracting States.

ARTICLE XX

1. The competent authorities of the United States of America shall forward to the competent authorities of Canada as soon as practicable after the close of each calendar year the following information relating to such calendar year:

The names and addresses of all persons whose addresses are within Canada and who derive from sources within the United States of America dividends, interest, rents, royalties, salaries, wages, pensions, annuities, or other fixed or determinable annual or periodical profits and income, showing the amount of such profits and income in the case of each addressee.

2. The competent authorities of Canada shall forward to the competent authorities of the United States of America as soon as practicable after the close of each calendar year the following information relating to such calendar year:

(a) The names and addresses of all persons whose addresses are within the United States of America and who derive from sources within Canada dividends, interest, rents, royalties, salaries, wages, pensions, or other fixed or determinable annual or periodical profits and income, showing the amount of such profits and income in the case of each addressee.

(b) The names and addresses of all persons whose addresses are outside of Canada and who derive through a nominee, or agent, or custodian in Canada income from sources within the United States of America, and who are not entitled to the reduced rate of 15 percent with respect to such income provided in Article XI of this Convention, showing the amount of such income in the case of each addressee.

(c) The names and addresses, where available, of persons whose addresses are outside of Canada and who derive dividends during the calendar year from corporations organized under the laws of Canada, more than 50 percent of the gross income of which is derived from sources within the United States of America, showing the amount of such dividends in each case.

(d) The names and addresses of all persons whose addresses are within the United States of America and who beneficially or of record own stocks or bonds, debentures or other securities, or evidences of funded indebtedness, of any company taxed in Canada as a Non-Resident-Owned Investment Corporation. The term "Non-Resident-Owned Investment Corporation" shall have the same meaning as when used in the Income War Tax Act of Canada.

ARTICLE XXI

1. If the Minister in the determination of the income tax liability of any person under any of the revenue laws of Canada deems it necessary to secure the cooperation of the Commissioner, the Commissioner may, upon request, furnish the Minister such information bearing upon the matter as the Commissioner is entitled to obtain under the revenue laws of the United States of America.

2. If the Commissioner in the determination of the income tax liability of any person under any of the revenue laws of the United States of America deems it necessary to secure the cooperation of the Minister, the Minister may, upon request, furnish the Commissioner such information bearing upon the matter as the Minister is entitled to obtain under the revenue laws of Canada.

ARTICLE XXII

This Convention and the accompanying Protocol which shall be considered to be an integral part of the Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

This Convention and Protocol shall become effective on the first day of January, 1941. They shall continue effective for a period of three years from that date and indefinitely after that period, but may be terminated by either of the contracting States at the end of the three-year period or at any time thereafter provided that, except as otherwise specified in the case of Article XI, at least six months prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

Done in duplicate, at Washington, this fourth day of March, 1942.

(SEAL) LEIGHTON McCARTHY

(SEAL) SUMNER WELLES

II

PROTOCOL

At the moment of signing the Convention for the avoidance of double taxation, and the establishment of rules of reciprocal administrative assistance in the case of income taxes, this day concluded between Canada and the United States of America, the undersigned plenipotentiaries have agreed upon the following provisions and definitions:

1. The taxes referred to in this Convention are:

- (a) for the United States of America: the Federal income taxes, including surtaxes, and excess-profits taxes.
- (b) for Canada: the Dominion income taxes, including surtaxes, and excess-profits taxes.

2. In the event of appreciable changes in the fiscal laws of either of the contracting States, the Governments of the two contracting States will consult together.

3. As used in this Convention:

- (a) the terms "person", "individual" and "corporation", shall have the same meanings, respectively, as they have under the revenue laws of the taxing State or the State furnishing the information, as the case may be;
- (b) the term "enterprise" includes every form of undertaking, whether carried on by an individual, partnership, corporation or any other entity;
- (c) the term "enterprise of one of the contracting States" means, as the case may be, "United States enterprise" or "Canadian enterprise";
- (d) the term "United States enterprise" means an enterprise carried on in the United States of America by an individual resident in the United States of America, or by a corporation, partnership or other entity created or organized in or under the laws of the United States of America, or of any of the States or Territories of the United States of America;
- (e) the term "Canadian enterprise" is defined in the same manner *mutatis mutandis* as the term "United States enterprise";
- (f) the term "permanent establishment" includes branches, mines and oil wells, farms, timber lands, plantations, factories, workshops, warehouses, offices, agencies and other fixed places of business of an enterprise, but does not include a subsidiary corporation.

When an enterprise of one of the contracting States carries on business in the other contracting State through an employee or agent established there, who has general authority to contract for his employer or principal or has a stock of merchandise from which he regularly fills orders which he receives, such enterprise shall be deemed to have a permanent establishment in the latter State.

The fact that an enterprise of one of the contracting States has business dealings in the other contracting State through a commission agent, broker or other independent agent or maintains therein an office used solely for the purchase of merchandise shall not be held to mean that such enterprise has a permanent establishment in the latter State.

4. The term "Minister", as used in this Convention, means the Minister of National Revenue of Canada or his duly authorized representative. The term "Commissioner", as used in this Convention, means the Commissioner of Internal Revenue of the United States of America, or his duly authorized representative. The term "competent authority", as used in this Convention, means the Minister and the Commissioner and their duly authorized representatives.

5. The term "Canada" when used in a geographical sense means the Provinces, the Territories and Sable Island. The term "United States of America," when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

6. The term "subsidiary corporation" referred to in Article XI of this Convention means a corporation all of whose shares (less directors' qualifying shares) having full voting rights are beneficially owned by another corporation, provided that ordinarily not more than one-quarter of the gross income of such subsidiary corporation is derived from interest and dividends other than interest and dividends received from its subsidiary corporations.

7. (a) The term "rentals and royalties" referred to in Article II of this Convention shall include rentals or royalties arising from leasing real or immovable, or personal or movable property or from any interest in such property, including rentals or royalties for the use of, or for the privilege of using, patents, copyrights, secret processes and formulae, good will, trade marks, trade brands, franchises and other like property:

(b) the term "interest", as used in this Convention, shall include income arising from interest-bearing securities, public obligations, mortgages, hypothecs, corporate bonds, loans, deposits and current accounts;

(c) the term "dividends", as used in this Convention, shall include all distributions of the earnings or profits of corporations.

8. The term "pensions" referred to in Article VI of this Convention means periodic payments made in consideration for services rendered or by way of compensation for injuries received.

9. The term "life annuities" referred to in Article VI of this Convention means a stated sum payable periodically at stated times, during life, or during a specified number of years, under an obligation to make the payments in consideration of a gross sum or sums paid by the recipient or under a contributory retirement plan.

10. The terms "engaged in trade or business" and "office or place of business" as used in Article XI of this Convention shall not be deemed to include an office used solely for the purchase of merchandise.

11. The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

12. The citizens of one of the contracting States residing within the other contracting State shall not be subjected to the payment of more burdensome taxes than the citizens of such other State.

Done in duplicate, at WASHINGTON, this fourth day of MARCH, 1942.

(SEAL) LEIGHTON McCARTHY

(SEAL) SUMNER WELLES

7 G E O R G E V I .

CHAP. 22.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1943, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1931, cc. 22,23;
1932, cc. 6, 15,
25, 26;
1932-33, c. 34;
1935, c. 17;
1936, c. 27;
1937, c. 6;
1938, c. 43;
1939, c. 38;
1940, c. 24;
1940-41, c. 12;
1942-43, c. 22.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1943.* Short title

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1943 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures")—

Power to issue securities for capital expenditures.

1937, c. 22.

Additions and Betterments (less retirements).....	\$12,200,000
Acquisition of Securities.....	1,294,300
Retirement of Maturing Capital	
Obligations, including Sinking Fund and equipment principal payments.....	9,552,000
	\$23,046,300

Less:

<i>Less:</i>	Available from Reserves for Depreciation and Debt Discount Amor- tization	17,000,000
		\$ 6,046,300

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of \$6,046,300 being the total of the items hereinbefore set out.

Minister of Finance may make temporary loans for capital expenditures.

Proviso.

3. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance: Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of \$6,046,300.

Issue and guarantee of substituted securities.

4. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to aid other companies.

5. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

- (a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;
- (b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion.

6. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, which the National Company may make or issue from time to time under the provisions of this Act. Guarantee.

7. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with. Form and terms of guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation. Method of guarantee

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees. Temporary guarantees.

8. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him. Proceeds paid to credit of Minister of Finance in trust.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, and the Minister of Transport may in his discretion approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly. Application for the release of any part of the proceeds

7 G E O R G E V I .

CHAP. 23.

An Act to amend the Criminal Code.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph seven of subsection one of section two of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, as amended by section one of chapter twenty-eight of the statutes of 1931, is further amended by adding thereto as subparagraph (k) the following:—

“(k) in the Northwest Territories for those parts of the said Territories west of the eighty-ninth meridian of west longitude, the court of appeal as in this paragraph defined for the provinces of Manitoba, Saskatchewan, Alberta and British Columbia, and for those parts of the said Territories east of the eighty-ninth meridian of west longitude, the court of appeal as in this paragraph defined for the provinces of Ontario, Quebec, Nova Scotia, New Brunswick, and Prince Edward Island;”

2. Paragraph twenty-eight of section two of the said Definitions. Act is repealed and the following substituted therefor:—

“(28) ‘police magistrate’ includes a deputy police magistrate, a magistrate and a deputy magistrate having the powers of a police magistrate under the laws of the province;”

3. Section seventy-three of the said Act is repealed.

Definitions
re information
illegally
obtained.
etc.

Repeal.

Registration
of revolvers
and pistols.

Offensive
weapons.

Disposal
of weapon.

Escapes
and rescues.

Penalty for
skipping
bail.

"Common
betting-
place",
defined.

Place, etc.,
for facilita-
ting, etc.,
the making
of bets.

4. Subsection three of section one hundred and twenty-one A of the said Act, as enacted by section six of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

"(3) In addition to the registration provided for in subsection two of this section there shall be, similarly, a general registration of all revolvers and pistols during the period between the first day of March and the first day of July in 1945, and during the same period every five years thereafter."

5. Subsection two of section one hundred and twenty-five of the said Act, as enacted by section four of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

"(2) The court or justice before whom any person is convicted of any offence against the provisions of any of the eleven next preceding sections shall order the weapon for having or carrying which such person is convicted to be forfeited to the Crown to be disposed of as the Attorney General of the province in which such forfeiture takes place may direct."

6. Paragraph (c) of section one hundred and eighty-nine of the said Act is repealed and the following substituted therefor:—

"(c) being on bail prior or subsequent to his conviction or while his case is pending in any court of appeal does not, without lawful excuse, the proof whereof shall be upon him, present himself at the proper time and place to stand his trial or for the hearing of the appeal, or to receive his sentence, as the case may be."

7. Paragraph (d) of subsection one of section two hundred and twenty-seven of the said Act, as enacted by section seven of chapter twenty-nine of the statutes of 1936, is repealed and the following substituted therefor:—

"(d) opened, kept or used or outfitted or equipped for the purpose of facilitating or encouraging or assisting in the making of bets upon any contingency or event, horse-race or other race, fight, game or sport, by announcing the betting upon, or announcing or displaying the results of any contingencies or events, of horse-races, or other races, fights, games or sports, or in any other manner, whether such contingency or event, horse-race or other race, fight, game or sport occurs or takes place in Canada or elsewhere."

8. Paragraph (c) of subsection one of section two hundred and thirty-six of the said Act, as amended by section three of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

“(c) conducts or manages any scheme, contrivance or operation of any kind for the purpose of determining who, or the holders of what lots, tickets, numbers or chances, are the winners of any property so proposed to be advanced, loaned, given, sold or disposed of; or conducts, manages or is a party to any scheme, contrivance or operation of any kind by which any person, upon payment of any sum of money, or the giving of any valuable security, or by obligating himself to pay any sum of money or give any valuable security, shall become entitled under such scheme, contrivance or operation to receive from the person conducting or managing such scheme, contrivance or operation, or any other person, a larger sum of money or amount of valuable security than the sum or amount paid or given, or to be paid or given, by reason of the fact that other persons have paid or given, or obligated themselves to pay or give any sum of money or valuable security under such scheme, contrivance or operation; or”

9. Section two hundred and eighty-five of the said Act, as amended by section six of chapter eleven of the statutes of 1930, section eight of chapter forty-seven of the statutes of 1934, section four of chapter fifty-six of the statutes of 1935, section nine of chapter twenty-nine of the statutes of 1936, sections fifteen and sixteen of chapter forty-four of the statutes of 1938, and section six of chapter thirty of the statutes of 1939, is further amended by adding thereto as subsection nine the following:—

“(9) For the purposes of this section ‘highway’ shall include any road to which the public has the right of access, including bridges over which, or tunnels through which, a road passes.”

10. Paragraph (v) of subsection one of section three hundred and thirty-five of the said Act is repealed and the following substituted therefor:—

“(v) ‘trade mark’ means a trade mark or industrial design registered in accordance with *The Unfair Competition Act, 1932*, or Part II of the *Trade Mark and Design Act*, and the registration whereof is in force under the provisions of either of the said Acts, and includes any trade mark which, either with or without registration, is protected by law in the United Kingdom or in any British possession or foreign state to which the provisions of section ninety-one of the Act of the United Kingdom known as the *Patents and Designs Act, 1907*, are, in accordance with the provisions of the said Act, for the time being applicable;”

Conducting
gambling
devices.

Bodily
injuries and
acts and
omissions
causing
danger to
the person.

Drivers
of motor
cars.

Definition of
“highway”.

Definitions
in Part VII.

“Trade
mark.”

1932, c. 38.

False pretences.

Publication of false advertisements to promote sales, etc.

Proviso.

Disposal of weapon.
Repeal.

Preliminary inquiry.

Adjournment of hearing.

Proviso.

Information and complaint.

Previous offence charged.

11. Subsection two of section four hundred and six of the said Act, as enacted by section seven of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

“(2) Every person who publishes, or causes to be published, any advertisement for promoting either directly or indirectly the sale or disposal of any real or personal, movable or immovable property, or any interest therein, or promoting any business or commercial interests, which contains any statement purporting to be one of fact which is untrue, deceptive or misleading, or which advertisement is intentionally so worded or arranged as to be deceptive or misleading, shall be liable upon summary conviction to a fine not exceeding two hundred dollars or to six months' imprisonment, or to both fine and imprisonment: Provided that any person publishing any such advertisement accepted in good faith in the ordinary course of his business shall not be subject to the provisions of this subsection.”

12. Section six hundred and twenty-two of the said Act, as enacted by section eleven of chapter twenty-nine of the statutes of 1936, is repealed.

13. Paragraph (c) of subsection one of section six hundred and seventy-nine of the said Act, as enacted by section twenty-one of chapter eleven of the statutes of 1930, is repealed and the following substituted therefor:—

“(c) adjourn the hearing of the matter from time to time, and change the place of hearing, if from the absence of witnesses, the inability of a witness who is ill to attend at the place where the justice usually sits, or from any other reasonable cause, it appears desirable to do so, and may remand the accused, if required, by warrant in Form 17: Provided that no such remand shall be for more than eight clear days, the day following that on which the remand is made being counted as the first day, but nothing herein contained shall be construed as prohibiting an adjournment for more than eight clear days in any case where the accused is on bail, and he and his surety or sureties and the prosecutor or complainant consent;”

14. Section seven hundred and ten of the said Act is amended by adding thereto as subsection five the following:

“(5) No information for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions.”

15. The said Act is further amended by inserting immediately after section seven hundred and twenty-one the following as section seven hundred and twenty-one A:

Summary convictions.
Trial.

"**721A.** (1) Upon the hearing of any information for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the justice shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the justice shall then inquire concerning such previous conviction or convictions.

Procedure where previous conviction charge.

(2) If upon the hearing of any information for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

16. Paragraph (g) of subsection one of section seven hundred and seventy-four of the said Act, as enacted by section nineteen of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:

Summary trial in certain cases.

"(g) in the province of Nova Scotia before a provincial magistrate, deputy provincial magistrate or acting provincial magistrate, for a magisterial district," Nova Scotia.

17. Subsection one of section seven hundred and seventy-four of the said Act, as enacted by section thirty-nine of chapter forty-four of the statutes of 1938 and as amended by section nineteen of chapter thirty of the statutes of 1939, is further amended by deleting the word "or" before paragraph (g) thereof and by adding at the end thereof the word and paragraph as follows:

Summary trial in certain cases.

"or
(h) in the province of New Brunswick before a magistrate or deputy magistrate appointed for a county." New Brunswick.

18. Paragraph (c) of subsection one of section seven hundred and seventy-seven of the said Act, as enacted by section forty of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:

Trial without consent of person charged.

"(c) In the provinces of Ontario, British Columbia, Prince Edward Island, Manitoba, Saskatchewan, Alberta and in the Northwest Territories and the Yukon Territory and the cities of St. John, Fredericton and Moncton in the province of New Brunswick, and any county in the province of New Brunswick for which a magistrate has been appointed, where any person is

Absolute jurisdiction in certain cases.

charged with an offence mentioned in any of the paragraphs of section seven hundred and seventy-three except paragraph (h)."

Trial without consent.

Absolute jurisdiction in certain cases in Nova Scotia.

19. Subsection one of section seven hundred and seventy-seven of the said Act, as amended by section forty of chapter forty-four of the statutes of 1938, is further amended by adding thereto as paragraph (d) the following:—

"(d) In the province of Nova Scotia where any person is charged before a provincial magistrate, deputy, provincial or acting provincial magistrate, for a magisterial district, with an offence mentioned in any of the paragraphs of section seven hundred and seventy-three except, paragraph (h), or before a stipendiary magistrate, deputy stipendiary magistrate or additional stipendiary magistrate, for a city or town having a population of not less than twenty-five thousand according to the last decennial or other census taken under the authority of an Act of the Parliament of Canada, with an offence mentioned in paragraph (a) of section seven hundred and seventy-three."

Trial without consent.

20. Subsection two of section seven hundred and seventy-seven of the said Act, as enacted by section forty-one of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Cities of not less than 25,000 people.

"(2) In the province of Quebec the jurisdiction of a magistrate who is one of those mentioned in section seven hundred and seventy-four is absolute and does not depend on the consent of the person charged to be tried by such magistrate in cities having a population of not less than 25,000 according to the last decennial or other census taken under the authority of an Act of the Parliament of Canada where the offence is one of those mentioned in paragraph (a) of section seven hundred and seventy-three."

Summary trial of indictable offences.

21. Section seven hundred and eighty-one of the said Act, as amended by section twenty-two of chapter thirty of the statutes of 1939, is further amended by adding thereto as subsection seven the following:

Previous offence charged.

"(7) No charge for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions."

22. The said Act is further amended by inserting immediately after section seven hundred and eighty-one the following as section seven hundred and eighty-one A:—

"781A. (1) Upon the trial for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the magistrate shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the magistrate shall then inquire concerning such previous conviction or convictions.

(2) If upon the trial for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

23. Subsection three of section seven hundred and eighty-two of the said Act, as enacted by section forty-two of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:

"(3) If the corporation does not so appear, or, so appearing does not, where consent is required as aforesaid, by its attorney elect to be tried summarily, the magistrate may
 (a) where the charge is one that can be tried summarily without the consent of the accused, proceed with the trial in the absence of the accused;
 (b) where the charge is one that requires consent as aforesaid, proceed, in the absence of the accused or upon its attorney not so electing to be tried as aforesaid, as upon a preliminary investigation."

24. Section seven hundred and ninety-five of the said Act is repealed and the following substituted therefor:

"795. The magistrate by whom any person has been convicted under the provisions of this Part may order restitution of the property stolen, or taken or unlawfully received, in any case in which the court, before whom the person convicted would have been tried but for the provisions of this Part, might by law order restitution."

25. Subsections three and four of section eight hundred and twenty-seven of the said Act are repealed and the following substituted therefor:

"(3) In such case or if the prisoner has been brought before the judge and consents to be tried by him without a jury, the prosecuting officer shall prefer a formal statement in writing, setting forth as separate counts therein the charge or charges against him for which he has been committed for trial and any charge or charges founded on the facts or evidence disclosed in the depositions and any

charge or charges preferred against him pursuant to the provisions of section eight hundred and thirty-four.

No reference to previous conviction.

(4) No charge for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions.

Plea of guilty.

(5) If upon being arraigned the prisoner pleads guilty to any count, the prosecuting officer shall draw up a record as nearly as may be in Form 60, and such plea shall be entered on the record, and the judge shall pass the sentence of the law on such prisoner, which shall have the same force and effect as if passed by a court having jurisdiction to try the offence in the ordinary way."

Entered on record.

Sentence.

Speedy trials, etc.

26. The said Act is further amended by inserting immediately after section eight hundred and thirty-four the following as section eight hundred and thirty-four A:—

Procedure where previous conviction charged.

"**§34A.** (1) Upon the trial for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the judge shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the judge shall then inquire concerning such previous conviction or convictions.

Evidence of the conviction for previous offence.

(2) If upon the trial for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

Part XIX to apply to formal statement.

27. Section eight hundred and thirty-nine of the said Act is repealed and the following substituted therefor:—

"**§39.** The provisions of Part XIX, insofar as they are relevant and not inconsistent with the provisions of this Part, shall apply *mutatis mutandis* to a formal statement in writing preferred and to a trial under this Part."

Procedure by indictment.

Six jurors in Saskatchewan.

Juries.

28. Subsection six of section nine hundred and twenty-seven of the said Act, as enacted by section thirteen of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

"(6) Notwithstanding the provisions of subsections four and five of this section, in the province of Saskatchewan six jurors only shall be sworn."

29. Subsection one of section nine hundred and twenty-nine of the said Act, as enacted by section fourteen of

chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

“929.” (1) The twelve men, or in the province of Saskatchewan the six men, who in manner aforesaid are ultimately drawn and sworn shall be the jury to try the issues of the indictment, and the names of the men so drawn and sworn shall be kept apart by themselves until such jury give in their verdict or until they are discharged; and then the names shall be returned to the box there to be kept with the other names remaining at that time undrawn, and so *toties quoties* as long as any issue remains to be tried.”

Who shall be the jury.

Return of names to the box.

30. Subsection two of section nine hundred and sixty-seven of the said Act, as enacted by section twenty-one of chapter twenty-nine of the statutes of 1936, is repealed and the following substituted therefor:

“(2) If such issue is directed before the accused is given Trial of issue. in charge to a jury for trial on the indictment, such issue shall be tried by any twelve jurors, or in the province of Saskatchewan, by any six jurors.”

31. Subsection one of section nine hundred and ninety Evidence on the trial. of the said Act, as enacted by section forty-seven of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

“990.” (1) In any prosecution, proceeding or trial for Evidence of any offence under section three hundred and ninety-four, property in timber, if any timber, mast, spar, saw-log, shingle bolt or other etc. description of lumber, boom chain, chain or shackle is marked with a timber mark or a boom chain brand duly registered under the provisions of the *Timber Marking Act*, or under the provisions of the *Forest Act* or the *Boom Chain Brands Act* of the statutes of British Columbia, every such mark shall be *prima facie* evidence that such timber, mast, spar, saw-log, shingle bolt or other description of lumber, boom chain, chain or shackle is the property of the registered owner of such timber mark or boom chain brand.”

32. Subsection two of section one thousand and twenty Procedure on appeals. of the said Act, as enacted by section twenty-nine of chapter eleven of the statutes of 1930, is repealed and the following substituted therefor:—

“(2) In all cases where notes of the evidence or any part thereof, and of the charge of the presiding judge, have been made at the trial, a copy, or in the case of shorthand notes a transcript thereof, shall be made and furnished to the court of appeal, unless such transcript is dispensed with in whole or in part by order of a judge thereof. Before transmitting such transcript to the court of appeal a copy of the charge and objections, if any, thereto shall be sub-

Shorthand notes of proceedings and evidence.

mitted to the judge presiding at the trial for his approval. Should the trial judge refuse to approve of the same or any part thereof, he shall immediately certify to the court of appeal his reasons for so refusing and shall also certify to what was his actual charge upon the point or points in question; and in that event his certificate shall prevail."

Appeal to
Supreme
Court.

Hearing
of appeal.

Imprison-
ment.

Imprison-
ment with
or without
hard labour.

Coming
into force
of certain
sections.

33. Subsection two of section one thousand and twenty-four of the said Act is repealed and the following substituted therefor:—

"(2) Unless such appeal is brought on for hearing by the appellant at the session of the Supreme Court of Canada during which such affirmance, setting aside or dismissal takes place, or the session next thereafter if the said court is not then in session, the appeal shall be held to have been abandoned, unless otherwise ordered by the Supreme Court of Canada or a judge thereof."

34. Subsection one of section one thousand and fifty-seven of the said Act is repealed and the following substituted therefor:—

"1057. (1) Imprisonment in a common gaol, or a public prison, other than a penitentiary or the Central Prison for the province of Ontario, the Andrew Mercer Ontario Reformatory for females or any reformatory prison for females in the province of Quebec, shall be with or without hard labour, in the discretion of the court or person passing sentence, if the offender is convicted on indictment, or under the provisions of Parts XVI or XVIII, or, in the province of Saskatchewan or Alberta, before a judge of a superior court, or in the Northwest Territories, before a stipendiary magistrate, or in the Yukon Territory, before a judge of the Territorial Court or a stipendiary magistrate."

35. Sections sixteen, nineteen, twenty-eight, twenty-nine and thirty of this Act shall come into force on the first day of August, 1943.

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King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 24.

An Act to amend the Department of National Revenue Act.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section three of the *Department of National Revenue Act*, chapter one hundred and thirty-seven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“3. (1) The Governor in Council may appoint two officers to be designated respectively as the Deputy Minister of National Revenue for Taxation and the Deputy Minister of National Revenue for Customs and Excise.

(2) The Deputy Minister of National Revenue for Taxation shall be the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of internal taxes including income taxes and succession duties.

(3) The Deputy Minister of National Revenue for Customs and Excise shall be the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of duties of customs and excise including taxes imposed by the *Special War Revenue Act*.

(4) Wherever in any statute, regulation, authorization or order there appears the expression “Commissioner of Income Tax” or “Commissioner of Succession Duties” or “Commissioner of Customs” or “Commissioner of Excise”, the said statute, regulation, authorization or order shall be read and construed as if the expression “Deputy Minister of National Revenue for Taxation” were substituted for the expression “Commissioner of Income Tax” or “Commissioner of Succession Duties”

R.S., c. 179.

Expression
“Com-
missioner”
in statutes,
regulations,
etc., to be
read as
“Deputy
Minister.”

and the expression "Deputy Minister of National Revenue for Customs and Excise" were substituted for the expression "Commissioner of Customs" or "Commissioner of Excise", as the case may be.

Employment
of temporary
or acting
officers.
R.S., c. 22.

(5) The Minister may, subject to the provisions of the *Civil Service Act*, from time to time authorize the employment of such temporary or acting officers of National Revenue as are required to carry on the work of the Department."

Subjects
and services
under
Minister.

2. Item (c) of the Schedule to the said Act is amended by striking out the words "Part IV to XIV" and substituting therefor the words "Part II and Parts IV to XVII".

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7 G E O R G E V I .

CHAP. 25.

An Act to amend the Exchequer Court Act.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 34;
1928, c. 17;
1932-33, c. 13;
1938, c. 28.

1. The *Exchequer Court Act*, chapter thirty-four of the Revised Statutes of Canada, 1927, is amended by inserting after section fifty thereof the following section:—

“**50A.** For the purpose of determining liability in any action or other proceeding by or against His Majesty, a person who was at any time since the twenty-fourth day of June, one thousand nine hundred and thirty-eight, a member of the naval, military or air forces of His Majesty in right of Canada shall be deemed to have been at such time a servant of the Crown.”

Member
of forces
deemed a
servant of
the Crown.

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King's Most Excellent Majesty

7 G E O R G E VI.

CHAP. 26.

An Act to facilitate Compromises and Arrangements between insolvent Farmers and their Creditors.

[Assented to July 24th, 1943.]

WHEREAS in view of the depressed state of agriculture Preamble in the provinces of Manitoba, Saskatchewan and Alberta during the period immediately following 1929 the present indebtedness of certain farmers in that area is beyond their capacity to pay: AND WHEREAS it is in the national interest to retain such farmers on the land as efficient producers and for such purpose it is necessary to provide means whereby compromises or rearrangements may be effected of debts of such farmers, and also to simplify the operation of the *Bankruptcy Act* with respect to farmers R.S., c. 1. generally: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Farmers' Creditors* Short title. *Arrangement Act, 1943.*

BANKRUPTCY AND INSOLVENCY PROVISIONS

2. (1) In this Act, unless the context otherwise requires or implies, the expression Interpretation.

- (a) "Appeal Court" means an Appeal Court constituted "Appeal Court." by this Act;
- (b) "composition" means a composition in satisfaction "composition." of debts;
- (c) "court" means the county or district court of the "court." county court district or judicial district in which the farmer resides;
- (d) "Court of Appeal" means, in the province of Manitoba and the province of Saskatchewan, the Court of "Court of Appeal." Appeal of the respective province and, in the province of Alberta, the Appellate Division of the Supreme Court of Alberta;
- (e) "creditor" includes a secured creditor and any person "creditor." to whom a farmer owes any debt and includes the Crown, as well in right of any province as in right of Canada;
- (f) "debt" includes "debt."
 - (i) taxes, rates, assessments or charges, including

any interest or penalties thereon, levied or made under or pursuant to any statute, payable by a farmer to, or charged on the property, or any part thereof, of a farmer in favour of the Crown, as well in right of any province as in right of Canada, or any municipality or other person; and any such taxes, rates, assessments or charges so payable or charged shall, for all purposes of this Act, be a debt owing by the farmer to the Crown aforesaid, or the municipality or other person to whom they are payable or in whose favour they are so charged, as the case may be;

(ii) money owing or payable under or secured by mortgage, pledge, charge or lien on or against the property of a farmer or any part thereof, or where a farmer holds property or any part thereof under an agreement for sale or conditional sale agreement or an assignment of an agreement for sale or conditional sale agreement, money owing or payable under such agreement for sale or conditional sale agreement to the vendor or to any assignee or transferee of the vendor; and money so owing, payable or secured shall, for all purposes of this Act, be a debt owing by the farmer to the holder of the mortgage, pledge, charge or lien or to the vendor under the agreement for sale or conditional sale agreement or to the assignee or transferee of the holder or vendor, notwithstanding the absence of privity of contract between him and the farmer or between the farmer and any other person and notwithstanding the making of any order *nisi* for foreclosure of the mortgage or for cancellation, determination or foreclosure of the agreement for sale; and any money owing or payable from time to time by way of interest on such money shall be deemed to form part of such debt;

"extension
of time."

(g) "extension of time" means an extension of time for the payment of debts;

"farmer."

(h) "farmer" means a person whose principal occupation consists in farming, which term includes stock raising, dairying and the tillage of the soil;

"incurred
before the
first day of
May, 1935."

(i) "incurred before the first day of May, 1935", with reference to a debt owing by a farmer, means a debt incurred by the farmer before such date or owing by him by reason of a debt incurred by some other person before such date and assumed or otherwise incurred by him prior to the commencement of this Act; and all money at any time owing by the farmer by reason of any such debt, including interest or arrears of interest, whether such interest or arrears accrued or accrues due before or after such date, or money owing under any agreement by way of renewal of or collateral to or in any way in substitution for any such

- debt, whether such agreement was made before or after such date, is deemed to form part of such debt and to have been incurred when such debt was first incurred by the farmer or by such other person;
- (j) "member of the family", with reference to a deceased farmer or a farmer who is mentally incompetent, means a parent or a widow or widower or a brother, sister or a child or grandchild of the farmer; ^{"member of the family."}
- (k) "mortgage" includes a deed of sale or other conveyance of property with a right of redemption ^{"mortgage."}
- (l) "Official Receiver" means an Official Receiver under this Act; ^{"Official Receiver."}
- (m) "personal representative" means the executor, administrator or other personal representative of a deceased person according to the law of the province to which the context extends, and includes any person appointed in the manner authorized by law to administer the affairs of a person who is mentally incompetent; ^{"personal representative."}
- (n) "proposal" means a proposal for a composition, extension of time or scheme of arrangement made under this Act; ^{"proposal."}
- (o) "regulation" means a regulation made under this Act; ^{"regulation."}
- (p) "resides" means ordinarily resides, and "residing" means ordinarily residing; ^{"resides."} ^{"residing."}
- (q) "scheme of arrangement" means a scheme of arrangement in relation to the payment of debts; ^{"scheme of arrangement."}
- (r) "*The Farmers' Creditors Arrangement Act, 1934*" means the said Act as amended from time to time. ^{"The Farmers' Creditors Arrangement Act, 1934."}
- (2) Unless it is otherwise provided or the context otherwise requires, expressions contained in this Act shall have the same meaning as in the *Bankruptcy Act*, and this Act shall be read and construed as one with the *Bankruptcy Act*, but shall have full force and effect notwithstanding anything contained in the *Bankruptcy Act*, and the provisions of the *Bankruptcy Act* and *Bankruptcy Rules* shall, except as in this Act or in the regulations otherwise provided, apply *mutatis mutandis* in the case of proceedings hereunder including meetings of creditors. ^{Application of Bankruptcy Act. R.S., c. 11.}

OFFICIAL RECEIVERS

- 3.** (1) The Clerk of the Court shall be the Official Receiver under this Act for the county court district or judicial district in which he is Clerk of the Court. ^{Clerk of the Court to be Official Receiver.}
- (2) The Governor in Council may appoint one or more Official Receivers in any county court district or judicial district in addition to or in substitution for the Clerk of the Court. ^{Appointments by G. in C.}
- (3) An Official Receiver, notwithstanding that he is the holder of any other office whether Dominion or provincial, shall, notwithstanding anything contained in any other statute or law, be bound to perform the functions and duties of the Official Receiver. ^{Official Receiver bound to perform functions and duties.}

Certain provisions
not to apply.

(4) The provisions of the *Bankruptcy Act* requiring Official Receivers to keep the *Canada Gazette* on file shall not apply in the case of Official Receivers appointed under this Act.

COURTS

Jurisdiction
on
assignment
or petition.

4. (1) In the case of an assignment by, or petition against, a farmer under the *Bankruptcy Act*, and all matters and proceedings relating thereto under the said Act, the court shall have exclusive jurisdiction in bankruptcy subject to appeal as provided in section one hundred and seventy-four of the *Bankruptcy Act*.

Powers of
judge.

(2) The judge of the court shall exercise the powers vested in the Registrar by section one hundred and fifty-nine of the *Bankruptcy Act*.

Duties of
clerk.

(3) The Clerk of the Court shall perform all the duties of the Registrar, except his judicial duties.

Jurisdiction
or proposal.

5. In the case of a proposal made by a farmer under this Act the court shall have exclusive jurisdiction in bankruptcy and in respect of all matters and proceedings relating thereto under this Act, subject to appeal as hereinafter provided.

ASSIGNMENTS BY AND PETITIONS AGAINST FARMERS

Official
Receiver
for the
purposes
of the
Bankruptcy
Act.

Functions
and duties.

6. (1) In the case of an assignment by or petition against a farmer under the *Bankruptcy Act*, an Official Receiver in the county court district or judicial district in which the farmer resides, shall be the Official Receiver for the purposes of the said Act.

(2) The Official Receiver shall perform the functions and duties of the Official Receiver, custodian and trustee under the *Bankruptcy Act*, and the meetings of creditors shall be held at his office.

PROPOSALS BY FARMERS IN ALBERTA, MANITOBA AND SASKATCHEWAN

Proposals
by farmers
where no
previous
proposal
or previous
proposal and
composition,
etc., approved
or confirmed
prior to
31st Dec.,
1938.

7. Where a farmer residing in the province of Alberta, Manitoba or Saskatchewan

(i) who did not make a proposal under *The Farmers' Creditors Arrangement Act, 1934*, or

(ii) who made a proposal under *The Farmers' Creditors Arrangement Act, 1934*, pursuant to which a composition, extension of time or scheme of arrangement was approved by the court or confirmed by the Board of Review on or before December 31, 1938,

is unable to meet his debts as they become due, if two-thirds of the total amount thereof are owing by him in respect of debts incurred before the first day of May, 1935, he may make a proposal under this Act for a composition, extension of time or scheme of arrangement either before or after an assignment under the *Bankruptcy Act*: Provided

that, in the case of a farmer coming under paragraph (ii) of this section, the debts of the farmer mean his debts under the composition, extension of time or scheme of arrangement and otherwise.

8. (1) Where a farmer residing in the province of Alberta, Manitoba or Saskatchewan

- (i) dies, or
- (ii) a personal representative is appointed to administer his affairs by reason of his mental incompetence,

Representative of deceased or mentally incompetent farmer may apply.

if such farmer was at the date of his death or of such appointment entitled to make a proposal under the next preceding section, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

(2) Where such farmer has died or such appointment was made before the commencement of this Act and after the third day of July, 1934, if such farmer would have been entitled at the date of his death or of such appointment to make a proposal under the next preceding section if this Act had then been in operation, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

Death or mental incompetence before commencement of Act.

(3) If the court is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm of the decedent or of such farmer, who intends and is able to operate the same, the court shall, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative shall be entitled to make and file a proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed.

Leave granted by court.

FILING PROPOSAL

9. A proposal shall be in writing, and shall be filed with the Official Receiver for the county court district or judicial district in which the farmer resides, or if the proposal is made by the personal representative of a farmer, with the Official Receiver for the county court district or judicial district in which the said farmer resided.

Proposal to be in writing and filed.

EFFECT OF FILING A PROPOSAL

10. (1) On a proposal being filed the property of the farmer shall be deemed to be under the authority of the court until a composition, extension of time or scheme of arrangement is approved or confirmed by the court or the

Preservation of property.

court declines to formulate a proposal pursuant thereto, and the court may make such order as it deems necessary for the preservation of the property.

Incapacity
of farmer
to deal with
property.

Exception.

(2) No farmer who has filed a proposal shall have capacity, except with the leave of the court, to sell or otherwise dispose of any property which is deemed to be under the authority of the court as provided in this section, except crops, or any share or part thereof, or livestock or other personal property sold or otherwise disposed of in the ordinary course of the operation of his farm, but the farmer shall be required to account for the proceeds thereof by the Official Receiver or the court.

Stay of
proceedings
by creditors.

11. On a proposal being filed no creditor shall, so long as the property of the farmer is deemed to be under the authority of the court as in the next preceding section provided, have any remedy against the property or person of the farmer or shall commence or continue any proceedings under the *Bankruptcy Act* or any action, execution or other proceedings, judicial or extra-judicial, for the recovery of a debt, the release of any security or the taking of any property out of the possession of the farmer, unless with leave of the court and on such terms as the court may impose.

PROCEEDINGS BEFORE OFFICIAL RECEIVER

Meeting of
creditors.

12. Upon a proposal being filed the Official Receiver shall forthwith convene a meeting of the creditors, and shall perform the duties and functions required by the *Bankruptcy Act* to be performed by a trustee in the case of a proposal for a composition, extension of time or scheme of arrangement under the *Bankruptcy Act*.

Questions
of law.

13. The Official Receiver, the person filing a proposal or any creditor may, although the court has not been requested to formulate a proposal, apply to the court to determine any question of law which it is necessary to decide for the purpose of disposing of any proposal, and the court shall have exclusive jurisdiction subject to appeal as hereinafter provided, to decide such question whether it relates to the application of this Act in respect of the person filing such proposal or in respect of any debt, or otherwise.

Proposal to
be submitted
to the court.

14. (1) A proposal filed by a farmer and approved by the creditors or as amended and approved by the farmer and by the creditors shall be submitted by the Official Receiver to the court, and the court may, by order, approve the composition, extension of time or scheme of arrangement therein proposed, and, upon such approval, it shall be binding upon the creditors and the farmer.

If proposal
approved.

(2) The court shall, before approving the composition, extension of time or scheme of arrangement, hear a report of the Official Receiver as to the terms thereof and as to the conduct of the farmer and any objections which may be made by or on behalf of any creditor.

(3) If the court is of opinion that the terms of the composition, extension of time or scheme of arrangement are not reasonable, or are not fair and just in relation to the creditors or any of them or the farmer, the court shall, by order, refuse to approve it.

FORMULATION OF PROPOSAL BY COURT

15. On the written request of a creditor or of the farmer, where the Official Receiver reports that the farmer has made a proposal but that no proposal has been approved by the creditors or where the court has refused to approve a composition, extension of time or scheme of arrangement submitted to it by the Official Receiver pursuant to a proposal, the court shall endeavour to formulate an acceptable proposal to be submitted to the creditors and the farmer.

16. The court shall base its proposal upon the present and prospective capability of the farmer to meet his debts as they become due and the productive value of the farm.

17. The court shall have exclusive jurisdiction, subject to appeal as hereinafter provided, to hear and decide all questions of fact and all questions of law, whether relating to the application of this Act in respect of any person filing a proposal or in respect of any debt, or otherwise, which in its opinion it is necessary to decide for the purpose of formulating a proposal.

18. The court shall consider representations on the part of all parties interested in the proposal.

19. The court may, by order, decline to formulate a proposal in any case where it does not consider that it can do so in fairness and justice to the creditors or the farmer or where it finds that the farmer has not acted in good faith in his conduct in relation to the creditors in the management of his farm or the disbursement of his income.

CONFIRMATION BY COURT

20. A proposal formulated by the court shall be submitted to the creditors and to the farmer.

21. If a proposal formulated by the court is approved by the creditors and by the farmer, the court may, by order, confirm the composition, extension of time or scheme of

Court to hear report of Official Receiver and objections.

Approval may be refused.

Proposal by court in certain cases.

How court to base its proposal.

Jurisdiction of court to decide questions of fact and of law.

Representations to be considered.

Court may decline to formulate a proposal.

Proposal submitted to creditors and to farmer.

If proposal approved.

arrangement therein proposed and, upon such confirmation, it shall be binding upon the creditors and the farmer.

In case of refusal.

22. If the creditors or the farmer decline to approve a proposal formulated by the court, the court may, nevertheless, by order, confirm the composition, extension of time or scheme of arrangement therein proposed or as amended by it, and, upon such confirmation, it shall be binding upon the creditors and the farmer.

APPEAL COURT

Appeal courts in provinces.

23. (1) There shall be an Appeal Court in each of the provinces of Alberta, Manitoba and Saskatchewan which shall consist of one judge to be appointed by the Governor in Council from the judges of the courts of each of the said provinces invested with original or appellate jurisdiction in bankruptcy by the *Bankruptcy Act*.

(2) The Governor in Council may, in case of the sickness or absence from Canada or engagement upon other duties of the judge of an Appeal Court or for any other reason, which he deems sufficient, specially appoint a judge having the qualifications for appointment hereinbefore mentioned as an *ad hoc* judge of the Appeal Court for such period as he may deem necessary.

Appointment of Registrar officers and employees.

(3) The Governor in Council may appoint a Registrar of the Appeal Court in each of the said provinces, and may fix his remuneration, and may appoint such other officers, clerks and employees as may be deemed necessary to assist him in the performance of his duties and may fix their remuneration.

Appeal may be taken to Appeal Court.

24. An appeal may be taken from any judgment or order of the court made in any proceedings under this Act pursuant to a proposal, including an order approving or confirming a composition, extension of time or scheme of arrangement or declining to formulate a proposal, to the Appeal Court in the province in which the court has jurisdiction, and shall be asserted, heard and decided according to the ordinary procedure governing appeals from judgments or orders of the court to the Court of Appeal in such province, subject to any special rules of practice and procedure relating thereto made under this Act.

Written report of judge in case of appeal.

25. Where an appeal is taken from a judgment or order of the court delivered or made in any proceedings under this Act pursuant to a proposal, the judge delivering such judgment or making such order shall make a written report setting out all information obtained by him upon which he purported to act in delivering such judgment or making such order, and the information so reported shall be part of the record before the Appeal Court.

26. The Appeal Court shall have and exercise on any appeal all jurisdiction, powers and authority of the court appealed from and of the Court of Appeal of the province in which the Appeal Court has jurisdiction, and may draw inferences of fact and deliver the judgment or may make the order which the court appealed from ought to have made and, without restricting the generality of the foregoing, may confirm an order of the court approving or confirming a composition, extension of time or scheme of arrangement or may vary the terms thereof and confirm the same as varied or may quash such order and decline to formulate a proposal.

27. A decision of the Appeal Court shall be final.

Decision to
be final.

NO FURTHER PROPOSAL

28. No farmer shall be entitled to make more than one proposal under this Act.

One proposal
only.

ANNULMENT OF COMPOSITION, ETC.

29. (1) Where the affairs of a farmer have been arranged by a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, or approved or confirmed by the court under this Act, if the farmer defaults in carrying out any of the terms thereof and if such default was not due to causes beyond the control of the farmer, the court may, on the application of a creditor, annul the composition, extension of time or scheme of arrangement, but, notwithstanding any of the provisions of the *Bankruptcy Act*, no such composition, extension of time or scheme of arrangement shall be annulled by reason of the default of the farmer in carrying out the terms thereof except as provided in this section.

If farmer
defaults.

1934, c.53.

(2) The right of a creditor to make application to the court under this section shall not affect any right which he may have to bring any action or commence any proceedings or otherwise to carry out or enforce his rights under the terms of the composition, extension of time or scheme of arrangement.

Rights
preserved.

(3) Where the court has annulled a composition, extension of time or scheme of arrangement, the farmer shall be deemed to have committed an act of bankruptcy within the meaning of section three of the *Bankruptcy Act*, and Part One of the *Bankruptcy Act* shall, notwithstanding section seven thereof, apply to such farmer.

Farmer
deemed
to have
committed
an act of
bankruptcy.
R.S., c. 11.

Farmers residing in Quebec.
1934, c.53.

(4) For the purpose of any application by a creditor to annul a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, pursuant to a proposal made by a farmer residing in Quebec, or the presentation of a petition in bankruptcy against any such farmer by reason of such annulment, "court" means, notwithstanding anything contained in this Act, the Superior Court of the judicial district in which the farmer resides, which shall have, for all purposes relating to any such application or petition, exclusive jurisdiction in bankruptcy subject to appeal as provided in section one hundred and seventy-four of the *Bankruptcy Act*, and for such purposes the judge thereof shall exercise the powers vested in the Registrar by section one hundred and fifty-nine of the *Bankruptcy Act*, and the prothonotary shall perform all the duties of the Registrar except his judicial duties.

GENERAL

No release in certain cases.

30. No composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal nor the approval or confirmation thereof shall release any person who under the *Bankruptcy Act* would not be released by an order of discharge if the farmer had been adjudged bankrupt, nor shall the approval or confirmation thereof release a security given by any third person.

Execution or discharge of mortgages.

31. Whenever a composition, extension of time or scheme of arrangement has been approved or confirmed by the court pursuant to a proposal, the court may order the farmer or any creditor to execute or discharge any mortgage, conveyance or other instrument necessary to give effect thereto.

Reduction of secured debts.

32. A composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal may provide for a composition, extension of time or scheme of arrangement in relation to a debt owing to a secured creditor, but in such case the concurrence of the secured creditor shall be required before approval thereof by the court unless the composition, extension of time or scheme of arrangement was formulated by the court.

Farmer may not sell in case of reduction of debt, except with leave of the court.

33. (1) Where any debt secured on the land owned by a farmer or owing or payable by a farmer under an agreement for sale of any land has been reduced under any composition, extension of time or scheme of arrangement approved or confirmed by the court under this Act, the farmer shall not, except with the leave of the court granted upon such terms and conditions as the court thinks fit, sell or otherwise dispose of such land or any part thereof or his

interest therein within a period of three years after the date on which the composition, extension of time or scheme of arrangement was approved or confirmed.

(2) The conditions imposed by the court upon granting leave to any farmer to make any such sale or other disposition may include a condition that such portion of the selling price or other consideration, as the court deems equitable, having regard to all the circumstances and in particular to any improvements made to the land since the date of such approval or confirmation, shall become payable into the court in such manner and within such time as the court directs, and shall be applied by the court for the benefit of any holder of security on the said land or the vendor or assignee of the vendor under the agreement for sale.

34. Nothing in this Act or in any composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, or approved or confirmed by the court under this Act, relating to the debts or affairs of a purchaser of land, or of an assignee of a purchaser of land, under agreement for sale from the Director of Soldier Settlement, shall be deemed to limit or restrict the powers of the said Director to rescind such agreement for sale or to exercise any other of the powers conferred on him in connection therewith, if the purchaser or assignee defaults in carrying out the terms of the composition, extension of time or scheme of arrangement.

Powers of
Director
of Soldier
Settlement
preserved.
1934, c.53.

35. Section sixteen of the *Bankruptcy Act* shall not apply to a proposal or to a composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal.

Section 16
of R.S., c. 11
not to apply.

36. The provisions of the *Bankruptcy Act* relating to gazetting shall not apply in the case of an assignment by or a petition against a farmer or a proposal.

Certain
provisions of
R.S., c. 11
not to apply.

37. No costs shall be awarded on any application, motion or hearing before the court or the Appeal Court: except that the Appeal Court may, if of opinion that there were no reasonable grounds for bringing an appeal, order the appellant to pay the costs of any other party appearing on the appeal.

No costs.
Exception.

CONTINUATION OF PROCEEDINGS

38. (1) Where a farmer who has made a proposal

(i) dies, or

(ii) a personal representative is appointed to administer his affairs by reason of his mental incompetence

Personal
representative
or person
appointed
may apply.

if no composition, extension of time or scheme of arrangement has been approved or confirmed by the court or the court has not declined to formulate a proposal before the death of the farmer or such appointment, the personal representative may apply to the court for leave to continue the proceedings in respect of the proposal as the personal representative of the decedent or of such farmer.

If member
of family
resides on
the farm.

(2) If the court is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm, who intends and is able to operate the same, the court shall, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative shall be entitled to proceed with the proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed.

Prior
proceedings
continued
under this
Act.

39. (1) Where a proposal has been made under *The Farmers' Creditors Arrangement Act, 1934*, and at the date of the commencement of this Act no composition, extension of time or scheme of arrangement has been approved by the Court or confirmed by the Board of Review or the Board of Review has not declined to formulate a proposal pursuant thereto, all proceedings in connection therewith shall be taken or continued under this Act as if such proposal had been made under this Act and any amendments necessary for such purpose may be made to the proposal: Provided that unless two-thirds of the total amount of the debts are owing in respect of debts incurred before the first day of May, 1935, the proposal shall not, without the concurrence of the creditor, be amended to include any debt incurred after the first day of May, 1935.

Proviso.

(2) The Official Receiver under *The Farmers' Creditors Arrangement Act, 1934*, with whom any such proposal was filed shall forthwith deliver all files and papers relating to such proposal together with a report of the proceedings taken pursuant thereto before the commencement of this Act to the Official Receiver under this Act with whom such proposal should be filed.

Files and
papers to be
delivered
to the
Official
Receiver.

Court may
order
delivery
and report.

(3) The court may order any Official Receiver who neglects or fails to deliver any files or papers or to make any report required under this section to deliver such files or papers and make such report to such person as it designates.

APPRAISERS OF LAND

G. in C. may
appoint
appraisers
of land.

40. (1) The Governor in Council may appoint any person employed on the staff of the Director of Soldier Settlement of Canada or of the Canadian Farm Loan Board

as a District or Field Supervisor or as a Land Appraiser or otherwise in any position the duties of which include the valuing of lands, as an appraiser of land for the purposes of this Act.

(2) An appraiser of land shall, upon the request of the court or of the Appeal Court, inspect any lands or any farm specified in such request, and shall appraise the productive value thereof. Duties of appraiser.

(3) Such appraiser of land shall make a written report to the court or the Appeal Court, as the case may be, setting out the value of the lands or farm as appraised by him and giving particulars of the manner in which the total value thereof is made up and the reasons for the value placed thereon by him. Report.

(4) The court or the Appeal Court shall not be bound by any such appraisal, but such appraisal shall be admitted as evidence on any hearing before the court or the Appeal Court. Court not bound.

(5) An appraiser of land appointed under this Act shall, before entering upon his duties, take the following oath before a judge of the court or of an Appeal Court, namely:—

"I (A.B.) do solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as an appraiser of land under *The Farmers' Creditors Arrangement Act, 1943.* So help me God."

RULES AND REGULATIONS

41. (1) The Governor in Council may make rules and regulations governing the procedure in the case of an assignment by or a petition against a farmer under the *Bankruptcy Act* or a proposal, including the advertising to be done in each case, and the procedure in relation to the exercise of the jurisdiction under this Act of the court or the Appeal Court and to give effect to the provisions of this Act, and may establish a tariff of fees to be paid in any such case, including the remuneration of the Official Receiver acting as Official Receiver, Custodian or Trustee under the *Bankruptcy Act* or under this Act. G. in C. may make rules and regulations and establish tariff of fees.

(2) Every trustee acting as such under this Act shall be subject to such supervision by the Superintendent of Bankruptcy as the Governor in Council may determine. Supervision of trustees.

42. (1) The Minister of Finance shall be charged with the administration of this Act, and the expenses necessary for such administration shall be payable out of any unappropriated moneys of the Consolidated Revenue Fund. Administration and expenses.

(2) The Minister shall, at the end of the fiscal year, prepare a report of expenditure incurred and of proceedings taken under this Act, and shall lay the same before Parliament. Annual report.

ment forthwith or, if Parliament be not then sitting, within fifteen days after the commencement of the next ensuing session.

INTEREST ON FARM LOANS

Rate of interest.

43. (1) Notwithstanding the provisions of any other statute or law, whenever any rate of interest exceeding seven per centum is stipulated for in any mortgage of farm real estate, if any person liable to pay the mortgage tenders or pays to the person entitled to receive the money the amount owing on such mortgage and interest to the time of payment, together with three months' further interest in lieu of notice, no interest shall after the expiry of three months' period aforesaid be chargeable, payable or recoverable in respect of the said mortgage at any rate in excess of five per centum per annum.

Application of this section.

(2) The provisions of this section shall apply in the case of any mortgage heretofore or hereafter made and whether or not the principal sum is due and owing at the time such tender or payment is made.

Repeal.

44. The enactments mentioned in the Schedule to this Act are repealed.

Coming into force.

45. This Act shall come into force on a date to be fixed by proclamation of the Governor in Council.

SCHEDULE

ENACTMENTS REPEALED

Title	Session	Chapter
<i>The Farmers' Creditors Arrangement Act, 1934.....</i>	1934	53
<i>The Farmers' Creditors Arrangement Act Amendment Act, 1935.....</i>	1935	20
<i>An Act relating to the application of The Farmers' Creditors Arrangement Act, 1934, in the Province of British Columbia.....</i>	1935	61
<i>An Act to amend The Farmers' Creditors Arrangement Act, 1934.....</i>	1938	47

7 GEORGE VI.

CHAP. 27.

An Act to amend The Federal District Commission Act, 1927.

[Assented to July 24th, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section eight of chapter fifty-five of the statutes of 1927, *The Federal District Commission Act, 1927*, as enacted by section two of chapter twenty-six of the statutes of 1928, is repealed and the following substituted therefor:

8. The Minister is hereby authorized to pay out of the Consolidated Revenue Fund of Canada to the Commission the sum of two hundred thousand dollars a year for a period not exceeding ten years from the first day of April, one thousand nine hundred and forty-three, to be expended by the Commission for the purposes and subject to the provisions of this Act. Such annual payment shall be made in four equal quarterly instalments, payable on the first day of April, July, October and January, respectively, in each year, the first of such quarterly instalments to be paid on the first day of April, 1943, and the amount of each such quarterly payment shall be paid by the Minister into a chartered bank to be designated by him, to the credit of the Commission, and no payment shall be made by such bank from any amount at the credit of the Commission except on the joint cheque of the Chairman or Acting Chairman and the Secretary or Acting Secretary of the Commission.”

Period for payment of annual grants extended.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 28.

An Act to repeal the Japanese Treaty Act, 1913.

[Assented to July 24th, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *The Japanese Treaty Act, 1913*, chapter twenty-seven ^{Act} ~~repealed~~, of the statutes of 1913, is repealed.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I.

CHAP. 29.

An Act to establish a National Council for the purpose of promoting Physical Fitness.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The National Physical Fitness Act*. Short title.

2. In this Act unless the context otherwise requires, Definitions.
(a) "Council" means the National Council on Physical Fitness; "Council".
(b) "Director" means the National Director of Physical Fitness; "Director".
(c) "Fund" means The National Physical Fitness Fund established by this Act; "Fund".
(d) "Minister" means the Minister of Pensions and National Health. "Minister".

3. (1) There shall be a council to be called the "National Council on Physical Fitness" which shall consist of not less than three members and not more than ten members who shall be appointed by the Governor in Council. Constitution of Council.

(2) The members shall hold office for a period of three years, provided that of those first appointed, three members shall be appointed to retire in one year, three members in two years and the remaining members, if any, in three years. Tenure of office of members.

(3) Any retiring member shall be eligible for re-appointment. Re-appointment.

(4) Each member shall hold office during good behaviour for the period of his appointment, but may be removed for cause at any time by the Governor in Council. Removal for cause.

(5) In the event of a casual vacancy occurring in the Council, the Governor in Council may appoint a person to Filling casual vacancy.

fill such vacancy for the balance of the term of the member replaced.

Chairman.

(6) The Governor in Council shall designate one of the members to be chairman of the Council who shall be known as, and bear the title of "National Director of Physical Fitness".

Expenses of members.

(7) No member of the Council, with the exception of the Director, shall receive any payment or emolument for his services, but each member shall be entitled to receive and be paid out of the Fund his actual disbursements for expenses necessarily incurred in connection with the discharge of his duties under this Act.

Salary of Director.

(8) The Director shall be paid out of the Fund such annual salary as may be determined by the Governor in Council.

Headquarters of Council.

(9) The headquarters of the Council shall be at the City of Ottawa, in the province of Ontario, and the Council shall meet at such times and places as the Minister may appoint, but not less than twice yearly, in the said City of Ottawa.

Employment of staff.

(10) Such professional, technical and other officers, clerks and employees as may be required for the purposes of this Act shall be appointed or employed in the manner authorized by law.

Power to make rules.

(11) The Council may make rules for regulating its proceedings and the performance of its functions.

Duties and powers of Council.

4. (1) It shall be the duty of the Council to promote the physical fitness of the people of Canada and in the performance of such duty it may

- (a) assist in the extension of physical education in all educational and other establishments;
- (b) encourage, develop and correlate all activities relating to physical development of the people through sports, athletics and other similar pursuits;
- (c) train teachers, lecturers and instructors in the principles of physical education and physical fitness;
- (d) organize activities designed to promote physical fitness and to provide facilities therefor; and
- (e) co-operate with organizations such as indicated in section seven engaged in the development of physical fitness in the amelioration of physical defects through physical exercise.

Idem.

(2) The Council shall carry out such other duties as are required by this Act or regulations made hereunder.

Director as chief executive officer.

5. The Director shall be the chief executive officer of the Council and shall perform such of the duties and exercise such of the powers of the Council as are from time to time imposed upon or delegated to him by the Council and, if authorized by the Council, he may execute instruments and documents on its behalf.

6. (1) With the approval of the Minister, the Council may enter into contracts and acquire personal property on behalf of His Majesty for the purposes of the Council, but no contract shall be entered into by the Council involving an expenditure in excess of five thousand dollars unless authorized by the Governor in Council.

(2) Real property may be acquired on behalf of His Majesty pursuant to this Act with the approval of the Governor in Council.

7. Where a province establishes an organization for the purpose of co-operating with the Council in carrying out the provisions of this Act, and such province undertakes to develop a plan of physical fitness satisfactory to the Minister, the Minister may, with the approval of the Governor in Council, enter into an agreement covering any period with such province to provide, out of the Fund, financial assistance for the purpose of assisting such province in carrying out such plan, but the amount of such financial assistance in any year shall not exceed a sum which bears the same proportion to the sum of two hundred and twenty-five thousand dollars as the population of such province as shown by the last decennial census bears to the population of Canada as shown by such census, or an amount equal to one-half of the moneys actually expended by such province in carrying out such plan, whichever is the less.

8. There shall be a special account in the Consolidated Revenue Fund to be known as "The National Physical Fitness Fund" to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act, and all sums of money received by way of grant, bequest, donation or otherwise for the purposes of or on behalf of the Council.

9. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council for the following purposes, or any of them;

(a) the payment of the salaries of all persons appointed or employed under or pursuant to the provisions of this Act;

(b) the payment of all sums of money required by the Council for the carrying out of its duties and the exercise of its powers under this Act, together with all necessary expenses in connection therewith;

(c) such other payments as may be authorized by this Act.

Powers respecting contracts generally.

Power of Minister to make agreement with province to give financial assistance.

"The National Fitness Fund".

Power of Minister of Finance to make disbursements on requisition on Council. 1931, c. 27.

Power of
Minister to
refer matters
to council for
investigation
and report.

Annual and
other reports
of Council
to Minister.

Adminis-
tration of
Act.

Report to
Parliament.

Regulations.

Proclamation.

10. The Minister may, from time to time, refer to the Council for consideration and advice, such matters relating to the operation of this Act as he thinks fit, and the Council shall investigate and report thereon to the Minister.

11. The Council shall, on or before the thirtieth day of April in each year, submit a report to the Minister upon all activities of the Council during the last preceding fiscal year, and shall, whenever so required by the Minister, furnish the Minister with such information and reports as he may require.

12. This Act shall be administered by the Minister of Pensions and National Health.

13. The Minister shall, as soon as possible, but not later than three months after the termination of each fiscal year, submit an annual report to Parliament covering the administration of this Act for such fiscal year, and such report shall contain a statement of all amounts paid into or credited to the Fund and all disbursements therefrom and shall include the regulations made under this Act.

14. The Governor in Council may make regulations for the purpose of giving effect to this Act.

15. This Act shall come into force on a date to be fixed by proclamation of the Governor in Council.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 30.

An Act to Confirm the Transfer of certain Lands to Ontario and Quebec.

[Assented to 24th July, 1943.]

WHEREAS the governments of the provinces of Ontario and Quebec, the Hydro-Electric Power Commission of Ontario and the Quebec Streams Commission have entered into an agreement relating to water powers on the Ottawa river, which agreement has now been ratified and confirmed by an Act of the Legislature of Ontario, (*The Ottawa River Water Powers Act, 1943*), assented to on the nineteenth day of February, 1943, and by an Act of the Legislature of Quebec, (*The Ottawa River Water Powers Act*), assented to on the twentieth day of May, 1943; and whereas the respective parties to that agreement have sought the co-operation of the Government of Canada to facilitate the carrying out of the agreement and the development of water powers as contemplated therein; and whereas on the twenty-sixth day of January, 1943, the Governor in Council, deeming it necessary as a war measure that additional power be developed on the Ottawa river with the least possible delay, passed an Order in Council under the *War Measures Act*, transferring certain lands of the Dominion to the two said provinces for the purposes of the said agreement; and whereas it is expedient to confirm the said Order in Council: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 206.

- 1.** The transfer of certain lands belonging to His Majesty in right of Canada to His Majesty in right of the province of Ontario and of certain other such lands to His Majesty in right of the province of Quebec effected by Order in Council, P.C. 651, made under the *War Measures Act* on the twenty-sixth day of January, 1943, and set out in a Schedule to this Act and all lawful acts or things done thereunder are hereby confirmed to the same extent

Transfer
of lands
confirmed.

R.S., c. 206.

and subject to each and every condition, exception and limitation as provided in the said Order in Council, and every lawful act or thing shall be done and every authority or direction shall be exercised or complied with and every obligation shall be assumed to the same extent as if the provisions of the said Order in Council were here re-enacted.

SCHEDULE

ORDER IN COUNCIL P.C. 651

AT THE GOVERNMENT HOUSE AT OTTAWA

TUESDAY, the 26th day of JANUARY, 1943.

PRESENT:

HIS EXCELLENCY

THE GOVERNOR GENERAL IN COUNCIL:

WHEREAS the governments of the provinces of Ontario and Quebec and the Hydro-Electric Power Commission of Ontario and the Quebec Streams Commission have negotiated an agreement for the purpose of developing water power at sites on the Ottawa River known as Cave and Fourneaux, Des Joachims, Chenaux, Rocher Fendu and Carillon, copy of which agreement is annexed hereto;

AND WHEREAS the Minister of Munitions and Supply reports that the respective parties to the agreement aforesaid have made application to him for co-operation by the Government of Canada to facilitate the development of the water powers aforesaid;

AND WHEREAS the Minister is of opinion that the development of additional power on the Ottawa River with the least possible delay is necessary for the operation of war industries;

THEREFORE, His Excellency the Governor General in Council, on the recommendation of the Minister of Munitions and Supply, concurred in by the Minister of Public Works, the Minister of Transport and the Minister of Mines and Resources, and pursuant to the powers vested in the Governor in Council by the *War Measures Act*, Chapter 206, R.S.C. 1927, is pleased hereby, to order that,

notwithstanding anything contained in any other statute or law, and subject to the reservations hereinafter stated, lands belonging to His Majesty in right of Canada adjacent, contiguous or comprising any part of the bed of the Ottawa River required for the purposes of the agreement aforesaid, to the extent necessary to carry out the said agreement, be and they are hereby transferred as follows, namely:

Lands aforesaid in the province of Ontario to His Majesty in right of the province of Ontario, and lands aforesaid in the province of Quebec to His Majesty in right of the province of Quebec; the transfer aforesaid to have effect in the case of lands required for the purposes of each of the developments contemplated in the said agreement at the date of the approval of the site and plans of the works for such development pursuant to the *Navigable Waters Protection Act*, R.S.C. 1927, chapter 140.

His Excellency in Council, on the same recommendation, with the concurrence aforesaid, and under the above cited authority is further pleased to order and doth hereby order,—

That there shall be excepted from the operation of the transfers effected hereby all lands required for navigation purposes, which said lands shall be described in the Order in Council granting approval aforesaid under the *Navigable Waters Protection Act*; Provided, nevertheless, that with respect to the lands so excepted the transferee shall enjoy such rights as are not inconsistent with the requirements of navigation as determined in the said Order and are required for the purposes of the said agreement;

That from time to time hereafter there shall, upon every reasonable request made on behalf of His Majesty in right of the province of Ontario or His Majesty in right of the province of Quebec, be executed or done all such further lawful acts or things as may be necessary to give effect to the foregoing;

That the Minister of Public Works or the Minister of Transport or the Minister of Mines and Resources, each in respect of matters under his departmental authority, be and he is hereby authorized and directed, on request of any party to the aforesaid agreement, to cancel and terminate, and if in his opinion it is necessary, expropriate any lease or privilege granted by His Majesty in right of Canada in respect of the Ottawa River and its tributaries or the use of the water thereof, save in respect of Chaudiere Falls, if the Minister concerned is satisfied that the continuation of the enjoyment of such lease or privilege would in any

way interfere with the development of a water power as provided for in the said agreement: Provided that payment of any compensation required by law to be paid upon the cancellation, termination or expropriation of any such lease or privilege heretofore granted shall be assumed by the party making the request to such extent and upon such terms as may be arranged between the party aforesaid and the Minister concerned;

And further that nothing herein contained shall be deemed to authorize the construction of any work in, upon, over, under, through or across the Ottawa River otherwise than in accordance with the provisions of the *Navigable Waters Protection Act* aforesaid.

Certified to be a true copy.

(Sgd.) A. D. P. HEENEY,
Clerk of the Privy Council.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 31.

An Act to amend The Unemployment Insurance Act, 1940.

[Assented to 24th July, 1943.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. *The Unemployment Insurance Act, 1940*, chapter forty-four of the statutes of 1940, is amended by adding thereto, immediately after section eleven, the following section:

“**11A.** Any officer or clerk appointed under this Act who is designated by the Minister for the purpose may, in the course of his employment, administer oaths and take and receive affidavits, declarations and affirmations for the purposes of or incidental to the administration or enforcement of this Act or regulations made thereunder, and every such officer or clerk shall, with respect to any such oath, affidavit, declaration or affirmation, have all powers of a commissioner for taking affidavits.”

2. Subsection five of section seventeen of the said Act is repealed and the following substituted therefor:

“(5) The Commission may, notwithstanding anything herein contained, prescribe contribution rates for periods other than a week on a basis substantially equivalent to the rates in the Second Schedule to this Act and by such regulations may determine the corresponding weekly or daily rates of contribution for the purposes of Part II of this Act.”

3. Section twenty of the said Act is repealed and the following substituted therefor:

“**20.** (1) In any case or class of cases where employed persons work under the general control of some person other than their actual employer, the Commission may by special order provide that such other person shall for the purposes of this Act relating to the payment of contribution be deemed to be the employer.

Persons
to be treated
as employers
in certain
cases.

Deductions by person in control of employees.

Employer may recover sums from employed.

Liability of employer of person with certificate of exemption.

Proviso.
Limitation on return of contribution.

Period of two years increased.

Termination of benefit year by exhaustion of benefit rights.

(2) Where the Commission makes an order under subsection one of this section, the person thereby deemed to be the employer may deduct the amount of any contribution paid by him on behalf of such employed persons from any sums payable by him to the actual employer and the actual employer may recover such amount from the employed persons under the provisions of subsection one of section nineteen of this Act."

4. Section twenty-two of the said Act is repealed and the following substituted therefor:

"**22.** The employer of a person who holds a certificate of exemption under section sixteen of this Act shall be liable to pay an employer's contribution at the weekly rate of twenty-four cents or at the daily rate of four cents, and, in this Act, any reference to the employer's contribution shall be construed as including a contribution payable under this section."

5. The proviso to section twenty-four of the said Act is repealed and the following substituted therefor:

"Provided that no return of contributions shall be made under this section except on an application made in the prescribed manner and within the prescribed period, not being less than one year from the date on which the contributions were paid, and no such application for an amount less than fifty cents shall be considered."

6. Subsection two of section twenty-nine of the said Act is repealed and the following substituted therefor:

"(2) If an insured person proves in the prescribed manner that he was, during any period falling within the two years specified in the first statutory condition, incapacitated for work by reason of some specific disease or bodily or mental disablement, or employed in any excepted employment, or engaged in business on his own account, the first statutory condition and the Third Schedule to this Act shall have effect as if, for the period of two years therein referred to, there were substituted a period of two years increased by such periods of incapacity or of such employment or business engagement but so as not to exceed in any case four years."

7. Section thirty-seven of the said Act is repealed and the following substituted therefor:

"**37.** If an insured person exhausts his benefit rights in any benefit year, that benefit year shall thereupon be deemed to terminate."

8. Subsection one of section forty of the said Act is repealed and the following substituted therefor:

"40. (1) Subject to the provisions of section thirty-seven of this Act 'benefit year' means, in relation to an insured person, the period of twelve months beginning on the date on which on an application for benefit he proves

(a) that the first statutory condition is fulfilled in his case; and

(b) except for his first benefit year, that since the commencement of his last benefit year contributions have been paid in respect of him for sixty days;

and every period of twelve months commencing on the date on which that insured person proves the matters aforesaid after his benefit rights in his last preceding benefit year have either lapsed or been exhausted."

9. Paragraph (e) of section forty-three of the said Act is repealed and the following substituted therefor:

"(e) while he is an inmate of any prison or an institution supported wholly or partly out of public funds; or unless the Commission otherwise prescribes by regulation, while he is resident, whether temporarily or permanently, out of Canada; or"

Inmate of
prison or
other
institution.

Non-resident
of
Canada.

10. Subsection two of section fifty-six of the said Act is repealed and the following substituted therefor:

"(2) Notwithstanding the proviso to subsection one of this section, the insurance officer may, pursuant to regulations made by the Commission, declare the claimant to be disqualified from receiving benefit for a period not exceeding six weeks on any of the grounds set out in paragraphs (a) and (b) of the said proviso or disallow a claim on any of the grounds set out in paragraphs (c) and (d) of the said proviso."

Insurance
officer may
declare
claimant
disqualified
from benefit.

11. Section sixty-six of the said Act is amended by adding thereto the following subsection:

"(2) If any question arises as to whether a person was or was not employed in an excepted employment, that question shall be decided by the Commission under the provisions of section forty-six of this Act."

Insurability
decided by
Commission.

12. Section sixty-eight of the said Act is repealed and the following substituted therefor:

"68. (1) If any employer or employed person or any other person is guilty of any contravention of or non-compliance with any of the requirements of this Act or the regulations made thereunder in respect of which no penalty is provided, or if any employer deducts or attempts to deduct from the wages or other remuneration of an employed person the whole or any part of the employer's contribution, or fails or neglects to pay any contribution for which he is

Penalty for
contravention
or non-
compliance.

liable under this Part of this Act, he shall be guilty of an offence against this Act and for each offence, be liable on summary conviction, to a fine not exceeding two hundred and fifty dollars, or to imprisonment for a period not exceeding three months, or to both fine and imprisonment.

Additional penalty.

Provided that in any case where an employer is convicted of the offence of failing or neglecting to pay a contribution there shall be imposed on him, in addition to the aforesaid penalty, a further penalty equal to the amount of the contribution which he has failed or neglected to pay, which additional penalty shall be paid over to the Unemployment Insurance Fund and applied in payment of the contributions in arrears in respect of which the conviction is made.

Convicted employer may not recover from insured person.

(2) In any case where an employer is convicted of the offence of failing or neglecting to pay a contribution and the employed person fails to pay a contribution which he is liable under this Part of this Act to pay, such contribution shall not be recoverable by the employer from the employed person.

Form of information where one or more offences.

(3) An information for failing or neglecting to pay contributions under this Act may be for one or more offences and no information, warrant, conviction, or other proceeding for failing or neglecting to pay contributions under this Act shall be deemed objectionable or insufficient on the ground that it relates to two or more offences."

13. Section eighty-six of the said Act is repealed and the following substituted therefor:

Additional investigations.

"**§6.** (1) Whenever the Governor in Council, after consultation with the Commission, considers it expedient to do so, he may direct the Committee to investigate and to report upon—

(a) the provision of unemployment insurance for the employments excepted from the operation of Part II of this Act, or for any of them, either by extending thereto the provisions of that Part, with such modifications, if any, as may be found necessary, or by special or supplementary schemes;

(b) the adjustment of the rates of contribution and benefit of insured persons having regard to the wages or salaries of such persons.

G. in C. may extend provisions of Part II.

(2) On the recommendation of the Committee and the Commission, the Governor in Council may extend the provisions of Part II of this Act to any of the employments specified as excepted employments in Part II of the First Schedule to this Act with such modifications, if any, as may be found necessary, or by special or supplementary schemes."

14. Subsection four of section ninety of the said Act is repealed and the following substituted therefor:

“(4) No member of any Committee established under Travelling expenses. the provisions of this section shall receive any payment or emolument for his services, but each member of the National Employment Committee or of any local or regional committee shall receive such payments for travelling and other expenses in connection with the work of his Committee as may be approved by the Governor in Council.”

15. Section ninety-two of the said Act is amended by deleting the word “and” at the end of paragraph (h) thereof, and by repealing paragraph (i) thereof and substituting the following paragraphs therefor:

“(i) for determining the earnings of employed persons for Regulations. the purpose of this Act in cases

(i) where remuneration is not pecuniary or is only partly pecuniary; or

(ii) where remuneration is not fixed at a pecuniary amount payable only for personal services,

and without limiting the generality of the foregoing, for determining the earnings of employed persons who are paid a single amount for personal services and expenses; and

(j) generally for carrying this Act into effect.”

16. Section ninety-three of the said Act is amended by adding thereto the following subsection:

“(3) Any special order made under the provisions of this Act may be varied or revoked, by a special order made in like manner.” Special order may be varied or revoked.

17. Subsection one of section ninety-four of the said Act is amended by striking out the words “one month” in the first line thereof and substituting therefor the words “two months”. Annual report by Commission.

18. Section ninety-seven of the said Act is repealed and the following substituted therefor:

“**97.** (1) The Commission may require any person to keep such books, records and accounts as the Commission may direct and may require any person to make written returns of information deemed by the Commission to be necessary for the purposes of this Act, and failure to comply with any such direction or requirement shall be an offence against this Act and shall be punishable on summary conviction by a fine not exceeding fifty dollars or to imprisonment for a period not exceeding one month or to both fine and imprisonment.” Failure to keep records or make returns an offence.

(2) The Commission may make regulations for determining and may determine the amount of contributions payable on the basis of a percentage of the total remuneration

Regulations determining amount of contributions where failure to keep books, etc.

which has been paid or which has become payable by an employer to his employees where, in the opinion of the Commission the employer has failed to keep adequate books, records and accounts; and the amount of contribution so determined to be payable shall be due and payable forthwith."

19. Part I of the First Schedule to the said Act is amended by adding thereto the following paragraph:

"(d) Employment in Canada by the government of the United Kingdom of Great Britain and Northern Ireland, the government of any member of the British Commonwealth of Nations, or any foreign government, with the concurrence of such government and the Commission."

20. Paragraph (g) of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"(g) Employment in a hospital or in a charitable institution where in the opinion of the Commission such hospital or charitable institution is not carried on for purpose of gain, unless the employer makes contributions under the Act in respect of any group or class of employees with the consent in writing, of the Commission."

21. Paragraph (l) of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"(l) Employment, other than employment in connection with a public utility, in the public service of Canada or of a province or by a municipal authority, upon certification satisfactory to the Commission that the employment is, having regard to the normal practice of the employment, permanent in character.

(i) 'public utility' includes any gas, electric, heat, light, or power works, telephone lines, transportation system, and works for the transmission of gas or electrical power or energy and such other works, lines or systems as may be declared by special order of the Commission to be public utilities for the purposes of this paragraph.

(ii) employment in connection with a public utility includes the employment of all employees whose employment is considered by the Commission to be reasonably necessary or incidental to the operation thereof."

22. Paragraph (n) of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

“(n) Employment under one or more concurrent contracts of service at a total rate of remuneration exceeding in value twenty-four hundred dollars a year or in cases where employment involves part-time service only, at a rate of remuneration which, in the opinion of the Commission, is equivalent to a rate of remuneration exceeding twenty-four hundred dollars a year for full time service.

Provided that any employment in which the contractual rate of remuneration is an hourly rate, a daily rate, a weekly rate, a piece rate including a mileage or other rate being a sum of money per unit of physical measurement of work accomplished or service rendered, or any of such rates in combination with other rates, shall, notwithstanding the amount of the remuneration, be insured unless otherwise excepted;

And provided further that any person in respect of whom contributions have been paid as an insured person for two hundred and sixty weeks may continue as an insured person notwithstanding anything in this paragraph contained.”

23. Paragraph (q) of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

“(q) Employment in the service of the husband or wife of the employed person.”

24. Part II of the First Schedule to the said Act is further amended by adding thereto the following paragraph:

“(t) Employment in any area specified by regulations of the Commission, subject to the approval of the Committee, as being an area in which there is inconsiderable insurable employment, subject to such conditions and qualifications as the Commission may by such regulations direct.”

25. The Second Schedule to the said Act is repealed and the following substituted therefor:

**"SECOND SCHEDULE
RATES OF CONTRIBUTION
(Sec. 17)**

Reference Number for Class	Class of Employed Persons	WEEKLY RATE	
		Employer	Employed Person
0	While earning less than 90 cents a day (Sec. 19 (3))..... or While under 16 years of age (Sec. 19 (4))	18 cents	9 cents (paid on his behalf by the employer)
1	Earning \$ 5.40 but less than \$ 7.50 in a week..	21 cents	12 cents
2	Earning \$ 7.50 but less than \$ 9.60 in a week..	25 cents	15 cents
3	Earning \$ 9.60 but less than \$12.00 in a week..	25 cents	18 cents
4	Earning \$12.00 but less than \$15.00 in a week..	25 cents	21 cents
5	Earning \$15.00 but less than \$20.00 in a week..	27 cents	24 cents
6	Earning \$20.00 but less than \$26.00 in a week..	27 cents	30 cents
7	Earning \$26.00 or more in a week.....	27 cents	36 cents'

26. Section two of the Third Schedule to the said Act is repealed and the following substituted therefor:

Daily rate.

"2. The daily rate of benefit for the benefit year shall be computed in the same manner as the weekly rate of benefit as provided by section one of this Schedule, using the prescribed average daily contribution instead of the average weekly contribution."

27. Section three of the Third Schedule to the said Act is repealed and the following substituted therefor:

"3. Where the contributions paid in respect of an employed person during the two years immediately preceding the claim for benefit average the amounts set out in column (1) below, the rates of benefit shall be the amounts set out in columns (2) and (3) below.

WEEKLY RATE OF BENEFIT

(1) Average Weekly Employee Contribution	(2) Single Person	(3) A person with Dependent
cents	\$ cts.	\$ cts.
.12	4.08	4.80
.15	5.10	6.00
.18	6.12	7.20
.21	7.14	8.40
.24	8.16	9.60
.30	10.20	12.00
.36	12.24	14.40

28. This Act shall come into force on a date to be ^{Coming} _{into force.} fixed by Proclamation of the Governor in Council.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

7 G E O R G E V I .

CHAP. 32.

An Act for granting to His Majesty aid for National Defence and Security.

[Assented to 24th July, 1943.]

WHEREAS Canada is at war with the German Reich, Preamble. Italy, Roumania, Hungary, Finland and Japan; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Appropriation Act*, Short title. No. 3, 1943.

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament a sum not exceeding three billion, eight hundred and ninety million dollars (\$3,890,000,000), less the amounts provided for by *The War Appropriation Act, No. 1, 1943*, and by *The War Appropriation Act, No. 2, 1943*, subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1944, for:—

- (a) the security, defence, peace, order and welfare of Canada;
- (b) the conduct of naval, military and air operations in or beyond Canada;
- (c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and

Appropriation
\$3,890,000,000
less
\$1,296,666,666.
66
voted under
1943, c. 5 and
1943, c. 16.

(d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,

Refunds or repayments.

1939 (2nd Sess.), c.9.
1940, c.3.
1940-41, c.11.
1942-43, c. 9.
1942-43, c. 21.
1943, c. 2.
1943, cc. 5, 16.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939*, *The War Appropriation Act, 1940*, *The War Appropriation Act, 1941*, *The War Appropriation Act, No. 1, 1942*, *The War Appropriation Act, No. 2, 1942*, *The Supplementary 1942 War Appropriation Act*, *The War Appropriation Act, No. 1, 1943*, *The War Appropriation Act, No. 2, 1943*, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

Government may act as agent.

3. (1) The Government of Canada may act as the agent of the Government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Expenditures required by Government wholly-owned Company.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans authorized.

1931, c.27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of three billion, eight hundred and ninety million dollars (\$3,890,000,000) as may be required for the purposes of this Act, of *The War Appropriation Act, No. 1, 1943* and of *The War Appropriation Act, No. 2, 1943*.

Charge on Consolidated Revenue Fund.

(2) The principal raised by way of loan under this Act, *The War Appropriation Act, No. 1, 1943*, and *The War Appropriation Act, No. 2, 1943*, and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act, of *The War Appropriation Act, No. 1, 1943*, and of *The War Appropriation Act, No. 2, 1943*; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

- (a) make provision for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;
- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada;
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

(2) All orders and regulations of the Governor in Council made hereunder and under *The War Appropriation Act, No. 1, 1943* and *The War Appropriation Act, No. 2, 1943*, shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

6. Upon the Treasury Board making an allotment of any part of the three billion eight hundred and ninety million dollars (\$3,890,000,000) granted by this Act and by *The War Appropriation Act, No. 1, 1943*, and *The War Appropriation Act, No. 2, 1943*, to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

7 G E O R G E V I .

CHAP. 33.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

[Assented to 24th July, 1943.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Right Honourable the Earl of Athlone, etc., etc.,
Governor General of Canada, and the estimates accom-
panying the said messages, that the sums hereinafter men-
tioned are required to defray certain expenses of the public
service of Canada, not otherwise provided for, for the
financial year ending the thirty-first day of March, one
thousand nine hundred and forty-four, and for other pur-
poses connected with the public service: May it therefore
please Your Majesty that it may be enacted, and be it
enacted by the King's Most Excellent Majesty, by and
with the advice and consent of the Senate and House of
Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 5, 1943.

2. From and out of the Consolidated Revenue Fund \$161,231,995.62
there may be paid and applied a sum not exceeding in the granted for
whole one hundred and sixty-one million, two hundred and 1943-44.
thirty-one thousand, nine hundred and ninety-five dollars
and sixty-two cents towards defraying the several charges
and expenses of the public service, from the first day of
April, one thousand nine hundred and forty-three to the
thirty-first day of March, one thousand nine hundred and
forty-four, not otherwise provided for, and being the amount
of each of the items voted, set forth in Schedule A to this
Act, less the amounts voted on account of the said items by
The Appropriation Act, No. 1, 1943, *The Appropriation* 1943, c. 3.
Act, No. 4, 1943, and less the amount voted on account of 1943, c. 15.
item 116 by *The Appropriation Act, No. 3, 1943*, passed 1943, c. 6.
at the present session of Parliament.

Supplementary Estimates
\$43,633,933.82
granted for
1943-44.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole forty-three million, six hundred and thirty-three thousand, nine hundred and thirty-three dollars and eighty-two cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-three, to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule B to this Act.

Power to
raise loan of
\$200,000,000
for public
works and
general
purposes.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills and Dominion of Canada deposit certificates maturing from time to time.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

(3) All borrowing powers authorized by section four of chapter thirty-six of the statutes of 1942-43 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Chargeable
to
Consolidated
Revenue
Fund.

Lapse of
prior
borrowing
powers.

Account to
be rendered
in detail.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE A.

Based on the Main Estimates, 1943-44. The amount hereby granted is \$161,231,995.62, being the amount of each of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1943*, *The Appropriation Act, No. 4, 1943*, and less the amount voted on account of item 116 by *The Appropriation Act, No. 3, 1943*, passed at the present session of Parliament.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1944, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE			
ADMINISTRATION SERVICE			
1	Departmental Administration.....	130,406 00	
2	Publicity and Extension Division.....	107,876 00	
3	Advisory Committee on Agricultural Services.....	1,680 00	
4	Contributions to Empire Bureaux.....	36,407 00	
SCIENCE SERVICE			
5	Science Service Administration.....	26,164 00	
6	Animal and Poultry Pathology.....	147,300 00	
7	Bacteriology and Dairy Research.....	40,188 00	
8	Botany and Plant Pathology.....	312,520 00	
9	Agricultural Chemistry.....	102,881 00	
10	Entomology.....	459,197 00	
11	Plant Protection.....	280,591 00	
EXPERIMENTAL FARMS SERVICE			
12	Experimental Farms Administration.....	59,480 00	
13	Central Experimental Farm.....	588,560 00	
14	Branch Farms and Stations and Illustration Stations.....	1,292,769 00	
PRODUCTION SERVICE			
15	Production Service Administration.....	36,645 00	
16	Health of Animals—		
16	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act.....	818,000 00	
17	Compensation for Animals Slaughtered.....	375,468 00	
18	Live Stock and Poultry.....	719,992 00	
19	Plant Products—Seeds, Feeds, Fertilizers, Insecticides, and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association.....	535,785 00	
20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	65,000 00	
21	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	33,500 00	
MARKETING SERVICE			
22	Marketing Service Administration.....	101,314 00	
23	Agricultural Economics.....	95,758 00	
24	Dairy Products.....	379,289 00	
25	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	148,098 00	
26	Fruit, Vegetable and Maple Products and Honey, including grant of \$5,000 to Canadian Horticultural Council.....	521,000 00	
27	Live Stock and Live Stock Products.....	564,458 00	
28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$13,000.....	25,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE—Concluded			
SPECIAL			
29	Prairie Farm Rehabilitation Act and Water Storage.....	2,000,000 00	
30	Prairie Farm Assistance Act—Administration.....	250,000 00	
31	To provide for Wheat Acreage Reduction Payments, for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	4,265,000 00	
32	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories.....	1,875,000 00	17,395,326 00
AUDITOR GENERAL'S OFFICE			
33	Salaries and Expenses of Office.....		367,233 00
CHIEF ELECTORAL OFFICER			
34	Salaries and Expenses of Office.....		16,692 00
CIVIL SERVICE COMMISSION			
35	Salaries and Contingencies of the Commission.....		458,404 00
EXTERNAL AFFAIRS			
36	Departmental Administration.....	252,525 00	
37	Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments.....	988,990 00	
38	To provide for hospitality in connection with visitors from abroad.....	15,000 00	
39	Expenses in connection with the negotiation of treaties.....	5,000 00	
40	Grant to the League of Nations Society in Canada.....	3,000 00	
41	Grant to the International Red Cross Committee.....	25,000 00	
42	Amount required to meet loss on exchange.....	175,000 00	
CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS			
43	Expenses of the League of Nations for 1943, including Secretariat, International Labour Organization and Permanent Court of International Justice.....	125,700 00	
44	Portion of Expenditure of the Imperial Economic Committee.....	1,575 00	
45	Portion of Expenses of International Wheat Council.....	2,775 00	1,594,565 00
FINANCE			
46	Departmental Administration.....	466,942 00	
47	Bank Inspection (Inspector General of Banks' Office).....	27,199 00	
48	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	526,189 00	
HOUSING BRANCH			
49	Administration, National Housing Act and Home Improvement Loans.....	80,474 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
FINANCE— <i>Conclude</i> :			
HOUSING BRANCH— <i>Concluded</i>			
50	To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvement Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the conversion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said approved lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....	1 00	
OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)			
51	Old Age Pensions including Pensions to the Blind, Administration.....	42,505 00	
SUPERANNUATION AND RETIREMENT BENEFITS			
52	Superannuation and Retirement Acts, Administration.....	90,580 00	
53	Government's contribution to the Superannuation Fund.....	2,300,000 00	
54	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,800 00	
PUBLIC DEBT CHARGES			
55	Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrar's fees, etc.....	182,700 00	
MISCELLANEOUS GRANTS AND CONTRIBUTIONS			
56	Canadian General Council of the Boy Scouts.....	9,000 00	
57	Dominion Council of the Girl Guides.....	4,860 00	
58	Royal Astronomical Society.....	1,620 00	
59	Royal Canadian Academy of Arts.....	2,025 00	
60	Royal Society of Canada.....	4,500 00	
61	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.).....	2,500 00	
62	Federal District Commission— Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and for improvements to the parkway system under the control of the Federal District Commission.....	133,500 00	
GENERAL			
63	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations.....	73,979 00	
64	To provide for expenses of the Comptroller of the Treasury's Office.....	2,792,925 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
FINANCE—Concluded			
GENERAL—Concluded			
65	Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938, Administration.....	147,000 00	
66	To provide, subject to the approval of the Treasury Board, for salaries, cost-of-living bonus, re-classifications and increases	100,000 00	
67	Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	
OFFICE OF THE COAL ADMINISTRATOR			
<i>Coal Subsidies and Subventions</i>			
68	Dominion Fuel Board, Administration and Investigations.....	31,101 00	
69	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	11,601,400 00
FISHERIES			
70	Departmental Administration.....	146,200 00	
71	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	845,400 00	
72	Building Fishways and Clearing Rivers.....	7,000 00	
73	Development of the Deep Sea Fisheries and the Demand for Fish.....	40,000 00	
74	Fish Culture.....	193,800 00	
75	Oyster Culture.....	26,950 00	
76	Fisheries Research Board of Canada.....	238,000 00	
77	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries.....	25,000 00	
78	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000 00	
79	Grant to United Maritime Fishermen's Association.....	3,000 00	
80	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins receivable by Canada under international arrangement and which formerly accrued to Canada pursuant to Pelagic Sealing Treaty, 1911, now expired.....	50,000 00	
81	To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00	
82	To provide for the Canadian share of expenses of a Board of Enquiry for the Great Lakes Fisheries appointed under an agreement by an exchange of notes on February 28, 1940, between Canada and the United States.....	900 00	
SPECIAL			
83	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	50,000 00	1,681,250 00
GOVERNOR GENERAL			
84	Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General.....		104,745 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
INSURANCE			
85	Departmental Administration.....	173,935 00	
86	Expenses of work in the interests of Fire Prevention.....	10,725 00	
			184,660 00
JUSTICE			
87	Departmental Administration.....	162,853 00	
88	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service.....	54,722 00	
89	Administration of Justice— Miscellaneous Expenditure.....	6,000 00	
90	Expenses of Litigated matters.....	25,000 00	
91	Annual contribution to the Canadian Law Library, London, England.....	500 00	
92	Supreme Court of Canada— Administration.....	73,982 00	
93	Exchequer Court of Canada— Administration.....	36,004 00	
94	Stipendiary Magistrate's Court in the Yukon Territory— Administration.....	5,040 00	
95	Payments of gratuities to the widows or to any dependent children, of judges who die while in office.....	15,000 00	
PENITENTIARIES BRANCH			
96	Branch Administration.....	116,113 00	
97	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries.....	2,914,779 00	
PENSIONS AND OTHER BENEFITS			
98	William Tatton.....	564 00	
			3,410,557 00
LABOUR			
99	Departmental Administration.....	216,613 00	
100	Annuities Act.....	270,610 00	
101	Combines Investigation Act.....	30,250 00	
102	Fair Wages and Conciliation.....	134,702 00	
103	Industrial Disputes Investigation Act.....	63,200 00	
104	Labour Gazette and other publications authorized by Labour Department Act.....	50,770 00	
105	Payments to Provinces under agreements respecting Youth Training, including undischarged commitments of previous years.....	500,000 00	
UNEMPLOYMENT INSURANCE ACT, 1940			
106	Administration.....	5,375,150 00	
107	Government Contribution to the Unemployment Insurance Fund.....	15,000,000 00	
108	Advances to Workers under Section 91 of the Act.....	50,000 00	
SPECIAL			
109	To provide for Relief Projects (undischarged commitments).....	187,400 00	
			21,878,695 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
LEGISLATION			
THE SENATE			
110	The Speaker of the Senate— Allowance in lieu of Residence.....	3,000 00	
111	Members of the Senate— General Administration.....	215,330 00	
HOUSE OF COMMONS			
112	The Speaker of the House of Commons— Allowance in lieu of Residence.....	3,000 00	
113	The Deputy Speaker of the House of Commons— Allowance in lieu of Apartments.....	1,500 00	
114	Members of the House of Commons— General Administration—Estimates of the Clerk.....	483,520 00	
115	Estimates of the Sergeant-at-Arms.....	297,867 00	
116	To provide for payment out of the Consolidated Revenue Fund to each person appointed by the Governor in Council to be a Parliamentary Assistant to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and <i>pro rata</i> for any period less than a year: Provided however that notwithstanding any Act or other law to the contrary payments made hereunder shall not render any such person, if he be a Member of the House of Commons, liable to any penalty or disqualification, or vacate the seat of any Member of the House of Commons or render such Member ineligible to sit or vote in the said House and no person receiving payment hereunder shall thereby be disqualified as a candidate at any Dominion election.....	*40,000 00	
116A	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	
GENERAL			
117	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	70,000 00	
LIBRARY OF PARLIAMENT			
118	General Administration.....	82,281 00	
PENSIONS AND OTHER BENEFITS			
119	Pension to the unmarried sister of the late Col. Harry Baker, M P.....	700 00	1,199,198 00
MINES AND RESOURCES			
120	Departmental Administration.....	152,565 00	
MINES AND GEOLOGY BRANCH			
121	Branch Administration.....	29,550 00	
122	Bureau of Mines— Bureau of Mines Administration.....	23,500 00	
123	Mineral Resources Investigations.....	405,000 00	
124	Explosives Act.....	26,900 00	

* The full amount of this item was voted one-sixth by *The Appropriation Act, No. 1, 1943* and five-sixths by *The Appropriation Act, No. 3, 1943*.

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		£ cts.	\$ cts.
MINES AND RESOURCES— <i>Continued</i>			
MINES AND GEOLOGY BRANCH— <i>Concluded</i>			
125	Bureau of Geology and Topography— Bureau of Geology and Topography Administration and Miscellaneous Services.....	110,000 00	
126	Geological Surveys.....	270,000 00	
127	Topographical Surveys including expenses of the Geo- graphic Board of Canada.....	194,000 00	
128	Drafting and Map Reproduction.....	113,000 00	
129	National Museum of Canada.....	45,000 00	
LANDS PARKS AND FORESTS BRANCH			
130	Branch Administration.....	19,270 00	
131	Government of the Northwest Territories— General Administration, operation and maintenance of services, including Wood Buffalo Park.....	465,960 00	
132	Eastern Arctic Expedition.....	47,885 00	
133	Government of the Yukon Territory— Administration.....	44,000 00	
134	Grant to Yukon Council.....	60,000 00	
135	Dominion Forest Service— General scientific, economic and administrative services.....	112,102 00	
136	Forest Experiment Stations.....	39,302 00	
137	Forest Products Laboratories.....	145,717 00	
138	Grant to Canadian Forestry Association.....	1,620 00	
139	Land Registry— Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands.....	52,511 00	
140	National Parks Bureau— National Parks and Historic Sites Services.....	975,00 00	
141	Administration of Migratory Birds Convention Act.....	48,000 00	
142	Grant to John Thomas (Jack) Miner.....	2,500 00	
SURVEYS AND ENGINEERING BRANCH			
143	Branch Administration.....	22,425 00	
144	Dominion Observatory, Ottawa.....	97,910 00	
145	Dominion Astrophysical Observatory, Victoria, B.C.....	26,696 00	
146	Dominion Water and Power Bureau, including the administra- tion of the Dominion Water Power and Irrigation Acts.....	210,910 00	
147	Lake of the Woods Control Board.....	8,150 00	
148	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, monies expended to be largely reimbursed.....	17,800 00	
149	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00	
150	Engineering and Construction Service.....	89,972 00	
151	Geodetic Service.....	129,340 00	
152	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00	
153	International Boundary Commission.....	35,300 00	
154	Hydrographic and Map Service— Hydrographic Service.....	380,732 00	
155	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian In- stitute of Surveying.....	191,030 00	
156	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross, and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).....	850 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount:	Total
		\$ cts.	£ cts.
MINES AND RESOURCES— <i>Conclude.</i>			
INDIAN AFFAIRS BRANCH			
157	Branch Administration.....	59,735 00	
158	Indian Agencies.....	674,723 00	
159	Reserves and Trusts— Administration.....	53,235 00	
160	Medical— Indian Hospitals and General Care of Indians.....	1,493,980 00	
161	Grants to Hospitals.....	5,400 00	
162	Welfare and Training— Welfare of Indians.....	827,286 00	
163	Indian Education.....	640,628 00	
164	Grants to Residential Schools.....	1,375,451 00	
165	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates.....	4,900 00	
166	Grant to provide additional services to Indians of British Columbia.....	100,000 00	
IMMIGRATION BRANCH			
167	Administration of the Immigration Act and the Chinese Immigration Act.....	161,480 00	
168	Field and Inspectional Service, Canada.....	1,170,599 00	
169	Field and Inspectional Service, Abroad.....	80,004 00	
PENSIONS AND OTHER BENEFITS			
170	Mrs. Alice Morson Smith.....	600 00	
171	Mrs. Elizabeth Swinford.....	600 00	
SPECIAL			
LANDS, PARKS AND FORESTS BRANCH			
172	National Parks Bureau— Forest Conservation.....	40,000 00	
INDIAN AFFAIRS BRANCH			
173	Fur conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Coun- cil, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	75,000 00	
NATIONAL DEFENCE			
OTHER THAN WAR APPROPRIATION)			
NORMAL SERVICES			
174	Grants to Military Associations and Institutes, as detailed in the Estimates.....	11,625 00	
175	Miscellaneous Maintenance and Adjustments (War of 1914-1918)	20,720 00	
176	Battlefields Memorials.....	5,700 00	
PENSIONS AND OTHER BENEFITS			
Civil Pensions—			
177	Robert Allen.....	269 52	
178	Walter Pettipas.....	515 90	
179	Florence Walker.....	360 00	
180	Arnold Truman Townsend.....	420 00	
181	Michael Mountain.....	420 00	
182	Mrs. Alice Smuck.....	480 00	
			40,510 42

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
NATIONAL REVENUE			
CUSTOMS AND EXCISE DIVISION			
183	General Administration.....	1,033,725 00	
184	Inspection, Investigation and Audit Services.....	1,394,965 00	
185	Preventive Service Undervaluation Unit.....	57,145 00	
186	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	7,753,685 00	
INCOME TAX DIVISION			
187	General Administration, including authority to create positions and make appointments within the Division notwithstanding anything contained in the Civil Service Act, and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	684,300 00	
188	Internal Inspection and Verification.....	358,714 00	
189	District Offices.....	6,354,296 00	
GENERAL			
190	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services.....	15,000 00	17,651,830 00
NATIONAL WAR SERVICES			
(OTHER THAN WAR APPROPRIATIONS)			
191	Canadian Travel Bureau Service.....	54,000 00	
192	National Film Board, including the Motion Picture Bureau.....	426,500 00	480,500 00
PENSIONS AND NATIONAL HEALTH			
193	Departmental Administration.....	139,321 00	
PENSIONS BRANCH			
194	Pensions Branch Administration.....	1,178,131 00	
195	Canadian Pension Commission—Administration Expenses.....	534,513 00	
196	War Veterans' Allowance Board.....	168,111 00	
REHABILITATION BRANCH			
197	Branch Administration.....	37,213 00	
198	Rehabilitation Division.....	40,262 00	
199	Veterans' Welfare Division.....	129,744 00	
<i>Direct Payments to Veterans and Dependents</i>			
200	European War Pensions.....	37,500,000 00	
201	War Veterans' Allowances.....	7,000,000 00	
202	Unemployment Assistance.....	200,000 00	
203	Hospital and Other Allowances.....	500,000 00	
204	Decoration Awards.....	20,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PENSIONS AND NATIONAL HEALTH—Cont.			
<i>Direct Payments to Veterans and Dependents—Concluded</i>			
205	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or in any other statute or law, for the payment out of the Consolidated Revenue Fund of compassionate allowances awarded by the War Veterans' Allowance Board to widows of persons who served in the naval, military or air forces of Canada during the War, 1914-1918, who are in necessitous circumstances, at such rates, not exceeding, however, \$240.00 per annum (except in such exceptional cases as the War Veterans' Allowance Board may deem it proper to increase the amount to \$300 per annum) and in such circumstances and upon such terms as may be prescribed by the Governor in Council.....	400,000 00	
<i>Services to Veterans and Dependents</i>			
206	Care of Patients.....	3,672,450 00	
207	Veterans' Bureau.....	184,975 00	
208	Employers' Liability Compensation.....	50,000 00	
209	Grant to Last Post Fund.....	85,000 00	
210	Grant to Canadian Legion.....	9,000 00	
HEALTH BRANCH			
211	Health Branch Administration.....	60,852 00	
212	Food and Drugs.....	187,524 00	
213	Opium and Narcotic Drugs.....	67,118 00	
214	Proprietary or Patent Medicines.....	16,752 00	
215	Quarantine and Leprosy.....	154,603 00	
216	Laboratory of Hygiene.....	142,047 00	
217	Immigration Medical Inspection.....	84,162 00	
218	Child and Maternal Hygiene.....	45,381 00	
219	Public Health Engineering.....	41,608 00	
220	Treatment of Sick Mariners.....	359,841 00	
221	Industrial Hygiene.....	7,942 00	
222	Medical Investigation Division.....	23,923 00	
223	Nutrition Service.....	28,737 00	
For combating venereal diseases in co-operation with the Provinces under regulations to be approved by the Governor in Council:—			
224	Administration.....	15,000 00	
225	Assistance to Provinces for control of venereal disease.....	175,000 00	
226	Distribution of Arsenicals.....	50,000 00	
227	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	
MISCELLANEOUS GRANTS			
Grant to the:—			
228	Canadian Welfare Council.....	8,100 00	
229	Canadian National Committee for Mental Hygiene.....	10,000 00	
230	Health League of Canada.....	5,000 00	
231	Canadian National Institute for the Blind.....	18,000 00	
232	L'Association Canadienne Francaise des Aveugles.....	4,050 00	
233	L'Institut Nazareth de Montreal.....	4,050 00	
234	Montreal Association for the Blind.....	4,050 00	
235	Canadian Tuberculosis Association.....	20,250 00	
236	Victorian Order of Nurses.....	13,100 00	
237	St. John Ambulance Association.....	4,050 00	
238	Canadian Red Cross Society.....	10,000 00	
PENSIONS AND OTHER BENEFITS			
239	Pensions payable to men on Active Service, Northwest Rebellion, 1885, and General Pensions.....	17,000 00	53,429,460 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
POST OFFICE			
240	Departmental Administration.....	730,858 00	
241	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	18,475,433 00	
242	Inspection and Investigation.....	949,040 00	
243	Railway Mail Service.....	13,521,052 00	
244	Air and Land Mail Services.....	14,081,859 00	
245	Audit of Revenue, Money Order, Postal Note and Savings Bank Business, issue of Postage Stamps and Postal Notes..	1,672,065 00	
PENSIONS AND OTHER BENEFITS			
246	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	49,435,307 00
PRIME MINISTER'S OFFICE			
247	Salaries of Staff and Cost of Living Bonus.....		54,296 00
PRIVY COUNCIL OFFICE			
248	General Administration.....		77,925 00
PUBLIC ARCHIVES			
249	General Administration and Technical Services.....		127,586 00
PUBLIC PRINTING AND STATIONERY			
250	Departmental Administration.....	40,619 00	
251	Printing, Binding and Distributing the Annual Statutes.....	8,500 00	
252	Canada Gazette.....	29,515 00	
253	Plant Equipment and Replacements.....	20,000 00	
254	Distribution of Official Documents.....	48,015 00	
255	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	50,000 00	196,649 00
PUBLIC WORKS			
256	Departmental Administration.....	194,780 00	
CHIEF ARCHITECT'S BRANCH			
257	Branch Administration.....	215,070 00	
258	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	2,955,210 00	
259	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	3,696,849 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS— <i>Continued</i>			
<i>Maritime Provinces Generally</i>			
260	Dominion Public Buildings—Improvements and Repairs.....	65,000 00	
<i>Quebec</i>			
261	Dominion Public Buildings—Improvements and repairs.....	120,000 00	
<i>Ontario</i>			
262	Dominion Public Buildings—Improvements and repairs.....	120,000 00	
<i>Manitoba</i>			
263	Dominion Public Buildings—Improvements and repairs.....	30,000 00	
<i>Saskatchewan</i>			
264	Dominion Public Buildings—Improvements and repairs.....	35,000 00	
<i>Alberta</i>			
265	Dominion Public Buildings—Improvements and repairs.....	20,000 00	
<i>British Columbia</i>			
266	Dominion Public Buildings—Improvements and repairs.....	55,000 00	
<i>General</i>			
267	Dominion Immigration Buildings—Repairs, improvements, etc.....	35,000 00	
268	Dominion Quarantine Stations—Maintenance and repairs.....	15,000 00	
269	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	80,000 00	
270	Flags for Dominion Buildings.....	8,000 00	
271	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	125,000 00	
272	Veterans' Hospitals—Repairs, improvements and alterations..	60,000 00	
CHIEF ENGINEER'S BRANCH			
273	Branch Administration.....	197,025 00	
274	Engineering, including salaries of Engineers, Clerks, etc.....	478,440 00	
Dredging			
275	General Superintendence.....	9,717 00	
276	Maritime Provinces.....	294,090 00	
277	Ontario and Quebec.....	267,215 00	
278	Manitoba, Saskatchewan and Alberta.....	57,095 00	
279	British Columbia and Yukon.....	206,720 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS—<i>Continued</i>			
Maintenance and Operation of Graving Docks, Locks and Dams, etc.			
280	Champlain Graving Dock.....	65,054 00	
281	Esquimalt Graving Dock.....	84,280 00	
282	Lorne Graving Dock.....	38,754 00	
283	Selkirk—Repair Slip.....	3,470 00	
284	Locks and Dams.....	69,807 00	
285	Snagboats.....	49,745 00	
Maintenance and Operation of Roads and Bridges			
286	Burlington Channel Bridge.....	16,290 00	
287	Kingston, La Salle Causeway.....	15,833 00	
288	New Westminster Bridge.....	55,185 00	
289	Ottawa—Bridges and Approaches.....	3,050 00	
290	Generally.....	20,975 00	
Construction, Repairs and Improvements— Harbours and Rivers			
<i>Nova Scotia</i>			
291	Dingwall—Repairs to harbour works (Revote \$13,700).....	27,000 00	
	Lunenburg—Derrick (Revote).....	15,000 00	
	Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute \$87,000. (Revote \$40,000).....	113,000 00	
	New Harbour—Breakwater repairs.....	21,000 00	
	Parrsboro Beach—Breakwater repairs.....	12,400 00	
	Swim's Point—Wharf repairs.....	13,500 00	
	Terence Bay—Wharf reconstruction.....	24,000 00	
Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....			
292	<i>Prince Edward Island</i>		
292	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	45,000 00	
<i>New Brunswick</i>			
293	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	80,000 00	
<i>Quebec</i>			
294	Manicouagan—(Baie Comeau)—Wharf improvements.....	37,500 00	
	Pointe au Pere—Wharf reconstruction.....	125,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	225,000 00	
<i>Ontario</i>			
295	Port Maitland—Dredging—(Revote, \$12,800).....	21,100 00	
295	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS—Concluded			
<i>Manitoba</i>			
296	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	20,000 00	
<i>Saskatchewan, Alberta and Northwest Territories</i>			
297	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	10,000 00	
<i>British Columbia and Yukon</i>			
298	Capilano River—Diversion wall and dam (Revote).....	8,300 00	
	Esquimalt Dry Dock—Wharf Repairs (Revote \$175,000).....	200,000 00	
	Nanaimo—Repairs to assembly wharf.....	10,000 00	
	Port Alberni—Repairs to assembly wharf and approach and construction of shed (Revote \$32,100).....	37,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	90,000 00	
TELEGRAPH BRANCH			
299	Branch Administration.....	27,605 00	
300	Telephone Service at Ottawa.....	100,000 00	
Telegraph and Telephone Services, Operation and Maintenance			
301	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work.....	144,500 00	
302	Alberta and Saskatchewan.....	111,600 00	
303	Division Superintendent's Office, Vancouver.....	15,850 00	
304	British Columbia—Northern and Yukon Districts.....	131,000 00	
305	British Columbia—Vancouver Island District.....	113,000 00	
306	Telegraph and Telephone Services Generally.....	5,000 00	
Reconstruction, Repairs and Improvements			
307	Maritime Provinces and Lower St. Lawrence.....	12,000 00	
308	Saskatchewan and Alberta.....	12,000 00	
309	British Columbia—Northern and Yukon Districts.....	17,000 00	
310	British Columbia—Vancouver Island District.....	9,000 00	
GENERAL			
311	National Gallery of Canada.....	45,171 00	
312	Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended upon any one work.....	30,000 00	
313	To supplement, on approval of Treasury Board except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	100,000 00	
314	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1943-44.....	25,000 00	
315	Telephone service other than at Ottawa.....	8,000 00	
SPECIAL			
CHIEF ARCHITECT'S BRANCH			
Construction, Repairs and Improvements of Public Buildings			
316	Toronto Postal Station "A"—Improvements (Revote \$20,000).	20,000 00	12,179,180 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
ROYAL CANADIAN MOUNTED POLICE			
317	General Administration.....	243,348 40	
318	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	6,009,545 67	
319	Grant to Chief Constables' Association of Canada.....	500 00	
PENSIONS AND OTHER BENEFITS			
320	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	
321	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—		
	Mrs. Mary Emma Bossange.....	456 25	
	Mrs. Margaret Johnson Brooke.....	821 25	
	Mrs. Margaret Cox.....	410 63	
	Mrs. Georgina Harrison.....	676 50	
	Mrs. Letitia Kennedy.....	423 50	
	Mrs. Nora Jean Massan.....	300 00	
	Mrs. Mary Miller.....	667 38	
	Mrs. Margaret Nicholson.....	547 50	
	Mrs. Catherine Mildred Ralls.....	702 08	
	Mrs. Myrtle L. Richards.....	720 00	
	Mrs. Doris Freda Sampson.....	816 00	
	Mrs. Amy Lillian Searle.....	406 98	
	Mrs. Madelaine Mary Shoebottom.....	810 00	
	Mrs. Eunice Wainwright.....	602 50	
322	Pension to James Elliott.....	672 00	
323	Pension to Basil Burke Currie.....	684 20	
			6,274,860 00
SECRETARY OF STATE			
324	Departmental Administration.....	96,826 00	
325	Naturalization Branch.....	64,460 00	
326	Companies Branch.....	42,674 00	
327	Trade Marks Branch.....	24,846 00	
328	Bureau for Translations.....	341,670 00	
329	Canada Temperance Act.....	1,500 00	
330	Bankruptcy Act Administration.....	33,260 00	
PATENT AND COPYRIGHT OFFICE			
331	Administration Division.....	36,210 00	
332	Patent Division.....	151,235 00	
333	Copyright and Industrial Designs Division.....	11,966 00	
334	Patent Record Division.....	39,105 00	
335	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	
			845,752 00
SOLDIER SETTLEMENT OF CANADA			
336	Administration of Soldier Settlement and British Family Settlement.....	542,930 00	
337	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20th, 1924, and the New Brunswick 500 British Family Agreements of August 4th, 1927 and August 27th, 1935.....	15,000 00	
			557,930 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRADE AND COMMERCE			
338	Departmental Administration.....	133,950 00	
339	Commercial Intelligence Service.....	610,465 00	
340	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	280,045 00	
341	Foreign Tariffs Division.....	26,124 00	
342	Precious Metals Marking Act.....	12,737 00	
343	Publicity and Advertising in Canada and Abroad other than in the United Kingdom.....	33,000 00	
344	Weights and Measures Inspection Service.....	421,914 00	
EXHIBITIONS AND PUBLICITY			
345	Exhibitions.....	91,622 00	
346	Publicity and Advertising in the United Kingdom.....	17,320 00	
DOMINION BUREAU OF STATISTICS			
347	Administration.....	87,317 00	
348	Statistics.....	1,078,515 00	
349	Census of Population.....	667,685 00	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
350	Administration.....	12,908 00	
<i>Atlantic Ocean</i>			
351	Canada and South Africa, service between.....	100,000 00	
<i>Western Local Services</i>			
352	Prince Rupert, B.C., and Queen Charlotte Islands, service between.....	22,000 00	
	Vancouver and Northern ports of British Columbia, service between.....	15,000 00	
	Victoria, Vancouver, way ports and Skagway, service between.....	10,000 00	
	Victoria and West Coast Vancouver Island, service between.....	10,000 00	
<i>Eastern Local Services</i>			
353	Baddeck and Iona, service between.....	8,000 00	
	Chester and Tancock Island, winter service between.....	1,600 00	
	Grand Manan and the Mainland, service between.....	33,000 00	
	Halifax, Canso and Guysboro, service between.....	6,500 00	
	Halifax, LaHave and LaHave River ports, service between.....	1,750 00	
	Halifax, Sherbrooke, Spry Bay and Tor Bay, service between.....	6,500 00	
	Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence, service between.....	7,500 00	
	Halifax and ports on West Coast of Cape Breton, service between.....	3,000 00	
	Ile-aux-Coudres and Les Eboulements, service between.....	1,900 00	
	Mulgrave, Arichat and Canso, service between.....	37,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between.....	14,000 00	
	Murray Bay and North Shore, winter service between.....	40,000 00	
	Pele Island and the Mainland, service between.....	11,000 00	
	Pictou, Mulgrave and Cheticamp, service between.....	11,000 00	
	Pictou, Souris and the Magdalen Islands, service between.....	42,500 00	
	Prescott, Ontario, and Ogdensburg, New York, service between.....	11,640 00	
	Prince Edward Island and Newfoundland, service between.....	17,500 00	
	Prince Edward Island and Nova Scotia, service between.....	28,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRADE AND COMMERCE—Concluded			
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS—Concluded			
<i>Eastern Local Services—Concluded</i>			
	Quebec, Natashquan and Harrington, service between.....	85,000 00	
	Quebec or Montreal and Gaspe, calling at way ports, service between.....	60,000 00	
	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between.....	50,000 00	
	Riviere-du-Loup and Tadoussac and other North Shore ports, service between.....	14,000 00	
	Saint John and Minas Basin ports, service between.....	5,000 00	
	Saint John, Westport and Yarmouth, and other way ports, service between.....	10,000 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between.....	22,500 00	
	Sydney and Bras D'Or Lake ports, West Coast of Cape Breton, and Prince Edward Island, service between.....	22,500 00	
	Sydney and Whycocomagh, service between.....	16,000 00	
CANADA GRAIN ACT			
354	Administration.....	102,041 00	
355	Operation and Maintenance, including Inspection, Weighing, Registration, etc.....	1,535,566 00	
356	Canadian Government Elevators, including Equipment.....	384,172 00	
NATIONAL RESEARCH COUNCIL			
357	Salaries and other expenses of the National Research Council..	899,370 00	
			7,119,141 00
TRANSPORT			
358	Departmental Administration.....	408,123 00	
ADMINISTRATION OF THE TRANSPORT ACT			
359	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.....	275,325 00	
CANALS SERVICE			
360	Canals Service Administration.....	39,490 00	
361	Canals—Operation and Maintenance.....	2,529,992 00	
362	Canals Improvements (Revote \$72,000).....	167,000 00	
363	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	7,500 00	
364	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited	2,500 00	
MARINE SERVICE			
365	Marine Service Administration.....	15,500 00	
366	Administration of Floating Equipment.....	22,540 00	
367	Nautical Service Administration.....	31,245 00	
368	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	1,357,000 00	
369	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to Lightkeepers...	1,980,128 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRANSPORT—Continued			
MARINE SERVICE—Concluded			
370	Agencies—salaries and office expenses.....	286,165 00	
371	Maintenance and repairs to wharves.....	5,000 00	
372	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation	30,000 00	
373	Administration of Pilotage.....	142,510 00	
374	Life Saving Service, including rewards for saving life.....	43,560 00	
375	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	
376	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	
377	Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500.00, Vancouver, B.C., \$1,500.00; and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada.....	49,895 00	
378	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	216,860 00	
379	Marine Signal Service.....	94,070 00	
380	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	989,500 00	
381	River St. Lawrence Ship Channel—Administration and Operation.....	181,180 00	
RAILWAY SERVICE			
382	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	39,370 00	
383	Hudson Bay Railway—Construction and Improvements—Capital.....	61,000 00	
384	Hudson Bay Railway—to provide for the difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1944, not exceeding.....	200,000 00	
385	Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1943-44 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1943 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	3,350,000 00	
386	Amount required to provide for payment from time to time during the fiscal year 1943-44 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1943 under the tariffs approved by the following companies:		

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRANSPORT—Continued			
RAILWAY SERVICE—Concluded			
	Canada and Gulf Terminal Railway, Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company, Cumberland Railway and Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway and Power Company, Sydney and Louisburg Railway, and Temiscouata Railway Company...	900,000 00	
GOVERNMENT EMPLOYEES' COMPENSATION			
387	Administration of the Government Employees' Compensation Act.....	24,735 00	
PENSIONS AND OTHER BENEFITS			
388	Compassionate allowance to John Davidson, formerly light-keeper at Cape Mudge, B.C.....	500 00	
389	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1944, in the sum of \$40.00 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00	
390	Amount required to pay pensions of \$300.00 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle, Ernest Bernier, George Larochele.....	2,700 00	
391	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1943, to March 31, 1944, the sum of \$30.00 per month instead of \$20.00 as fixed by the said Act.....	22,000 00	
SPECIAL			
<i>Railway Service</i>			
392	To provide for the discharge of commitments incurred prior to March 31, 1943, under authority of Vote No. 408, Schedule "A" to the Appropriation Act No. 5, 1942, respecting Highway Crossings of Railways—(Revote).....	23,870 00	
AIR SERVICE			
(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940.)			
393	Air Service Administration.....	11,250 00	
<i>Civil Aviation Division</i>			
394	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	257,670 00	
395	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—Capital.....	1,512,520 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		£ cts.	£ cts.
TRANSPORT—Concluded			
AIR SERVICE—Concluded			
<i>Civil Aviation Division—Concluded</i>			
396	Airways and Airports— Operation and Maintenance, including Lighting, Radio and Meteorological Services.....	1,921,040 00	
397	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000.00 to the Canadian Flying Clubs Association.....	8,000 00	
<i>Meteorological Division</i>			
398	Meteorological Service.....	400,000 00	
399	Grant to Kingston Observatory.....	500 00	
<i>Radio Division</i>			
400	Administration of the Radiotelegraph Act and Regulations....	135,345 00	
401	Radio Direction Finding Stations, radio beacons and radiotelegraph stations, operation and maintenance.....	680,430 00	
402	Suppression of Local Electrical Interferences.....	155,140 00	
403	Issue of Radio Receiving Licences—(Transport Department only).....	203,491 00	
			18,830,724 00
GOVERNMENT OWNED ENTERPRISES			
NON-ACTIVE ACCOUNTS			
NATIONAL HARBOURS BOARD			
404	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943 on any or all of the following accounts:— <i>(a)</i> Retirement of Maturing Debentures— Saint John.....	41,000 00	
	<i>(b)</i> Reconstruction and Capital Expenditures— Saint John.....	72,000 00	
	<i>(c)</i> Generally—Unforeseen.....	200,000 00	
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED			
405	Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and con- ditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1943.....	20,000 00	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
GOVERNMENT OWNED ENTERPRISES— <i>Concluded</i>			
SPECIAL			
DEFICITS			
PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS			
406	Amount required to provide for the payment during the fiscal year 1943-44 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1943.....	475,000 00	
NATIONAL HARBOURS BOARD			
407	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1943, in the operation of the Churchill harbour.....	63,400 00	
408	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....	532,060 00	
LOANS AND INVESTMENTS			
FINANCE			
409	To provide for advances under the National Housing Act, not exceeding with the advance made jointly by an approved lending institution Three Thousand Two Hundred Dollars in respect of any one house, for the construction of houses where the Minister of Finance is satisfied that permanent houses can be constructed to relieve a serious housing shortage without threatening to create a post-war surplus, and that because of the types of building materials used and the use of building lots already serviced by local improvements, a saving in labour and essential war materials can be effected through the construction of permanent homes rather than of temporary wartime housing accommodation, and to pay losses in connection with the said Act, to an amount not exceeding (Revote \$900,000).....	2,000,000 00	
NATIONAL HARBOURS BOARD			
410	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943— Reconstruction and Capital Expenditures— Montreal.....	33,700 00	
SOLDIER SETTLEMENT OF CANADA			
411	To provide for Soldier Land Settlement and British Family Settlement net advances.....	98,000 00	
	Total.....		*241,887,993 42

* Net total, \$161,231,995.62.

SCHEDULE B

Based on the Supplementary Estimates, 1943-44. The amount hereby granted is \$43,633,933.82, being the amount of each of the items in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1944, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE			
SCIENCE SERVICE			
446	Bacteriology and Dairy Research—Further amount required..	3,900 00	
447	Entomology—Further amount required.....	29,650 00	
448	Plant Protection—Further amount required.....	10,000 00	
EXPERIMENTAL FARMS SERVICE			
449	Central Experimental Farm—Further amount required.....	30,800 00	
450	Branch Farms and Stations and Illustration Stations—Further amount required.....	141,445 00	
PRODUCTION SERVICE			
451	Health of Animals— To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	728 00	
452	Live Stock and Poultry—Further amount required.....	40,000 00	
MARKETING SERVICE			
453	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates— Further amount required.....	28,350 00	
454	Fruit, Vegetable and Maple Products and Honey—Further amount required.....	15,000 00	
SPECIAL			
455	To provide for Wheat Acreage Reduction Payments, for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act—Further amount required.....	27,816,000 00	
456	Agricultural Research, in co-operation with the National Research Council and subject to the approval of the Governor in Council.....	200,000 00	
			28,315,873 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
EXTERNAL AFFAIRS			
457	Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments—Further amount required.....	114,500 00	
458	Grant to the International Red Cross Committee—Further amount required.....	15,000 00	
459	To provide for refund of the contributions to the Superannuation Fund of Miss Doris Fowler (now Mrs. Landerkin), whose acceptance of a temporary assignment in another Department of the Public Service was ruled to be termination of her permanent status.....	509 45	
CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS			
460	Portion of Expenses of International Wheat Council—Further amount required.....	1,750 00	131,759 45
FINANCE			
461	Royal Canadian Mint, including the Dominion of Canada Assay Office—Further amount required.....	50,479 00	
SUPERANNUATION AND RETIREMENT BENEFITS			
462	To provide that certain ineligible employees, designated by the Governor in Council, who have contributed in error to the Superannuation Fund, for periods in excess of five years, may, notwithstanding anything contained in the Civil Service Superannuation Act, be deemed to be, or to have been contributors thereunder and that such employees or their dependents may be granted the allowances, gratuities or other benefits provided in the said Act, and such grant to such dependents may be made, notwithstanding the death of the employee before the date hereof.....	1 00	
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES			
<i>Special Compensation to Provinces</i>			
463	To enable the Minister of Finance, subject to an agreement to be entered into with each province, to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon, imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees, for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....	1 00	50,481 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
FISHERIES			
464	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries—Further amount required.....		
464A	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty between Canada and the United States for the protection, preservation and extension of the sockeye salmon fisheries of the Fraser River System—Further amount required.....	2,100 00	
465	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission for completion of engineering and biological surveys commenced in 1942 upon which to base recommendations for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River, and for maintenance of temporary expedients, pending permanent remedial action, to overcome such obstructions.....	2,000 00	
466	To provide for the replacement of the Gaspe Peninsula Fisheries Experimental Station.....	10,500 00	
467	To enable, subject to the approval of the Governor in Council, the providing of assistance for the construction of a plant for the transforming of small scale laboratory tests into commercial scale operations for the producing of a pure fishery salt from impure Malagash salt deposits.....	45,000 00	
		30,000 00	
			89,600 00
JUSTICE			
PENITENTIARIES BRANCH			
468	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries—Further amount required.....		
			90,000 00
LABOUR			
469	Departmental Administration—Further amount required.....	115,894 00	
470	Labour Gazette and other publications authorized by Labour Department Act—Further amount required.....	15,000 00	
471	Vocational Training Co-ordination Act, 1942—Expenses of Advisory Council.....	10,000 00	
			140,894 00
LEGISLATION			
THE SENATE			
472	To provide for the payment of the full sessional indemnity for the Session of 1943 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....		
		12,000 00	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
LEGISLATION—<i>Continued</i>			
SENATE— <i>Concluded</i>			
473	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on January 28, 1943, and ended on April 21, 1943, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 21, 1943, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.	3,500 00	
HOUSE OF COMMONS			
474	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	15,000 00	
475	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present Session which commenced on January 28, 1943, and ended on April 21, 1943, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 21, 1943, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.	7,000 00	
476	General Administration—Estimates of the Clerk— To provide for expenses of the Special Committee on War Expenditures and to authorize living and travelling expense allowances to Members during the adjournment of the present Session at the rate of \$12 per day for days spent for the purposes of the Committee, as certified by the Chairman of the Committee, and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of The Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto, and to provide for witness fees and expenses and other necessary expenses, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct, and to authorize employment of such reporters, committee clerks and stenographers and at such rates of pay as may be approved by the Treasury Board....	25,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
LEGISLATION—Concluded			
HOUSE OF COMMONS—Concluded			
477	To provide for expenses of the Special Committee on Reconstruction and Re-establishment and to authorize living and travelling expense allowances to Members during the adjournment of the present Session at the rate of \$12 per day for days spent for the purposes of the Committee, as certified by the Chairman of the Committee, and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct, and to authorize employment of such reporters, committee clerks and stenographers and at such rates of pay as may be approved by the Treasury Board....	9,500 00	72,000 00
MINES AND RESOURCES			
MINES AND GEOLOGY BRANCH			
<i>Bureau of Geology and Topography</i>			
478	Bureau of Geology and Topography Administration and Miscellaneous Services—Further amount required.....	4,620 00	
SURVEYS AND ENGINEERING BRANCH			
479	Dominion Observatory, Ottawa—Further amount required....	840 00	
480	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts—Further amount required.....	12,000 00	
481	Lake of the Woods Control Board—Further amount required..	800 00	
482	Hydrographic and Map Service—Legal Surveys and Map Service—Further amount required.	4,450 00	
483	To provide for the cost of settling outstanding flood damage and land claims on Lac Seul as provided under the agreement confirmed by the Lac Seul Conservation Act, 1928. The said amount to be disbursed in accordance with the settlements recently agreed upon with the Provinces of Ontario and Manitoba (monies expended to be reimbursed by the Province of Manitoba).....	85,176 00	
INDIAN AFFAIRS BRANCH			
484	To provide for payment to Indian Trust Funds of the amount of cash destroyed by fire when the Indian Agency office at Caughnawaga, Quebec, was completely destroyed by fire on the night of April 9th, 1943.....	294 55	108,180 55
NATIONAL REVENUE			
INCOME TAX DIVISION			
485	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required.....	132,575 00	
486	District Offices—Further amount required.....	468,480 00	601,055 00

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PENSIONS AND NATIONAL HEALTH			
487	Departmental Administration—Further amount required.....	9,949 00	
PENSIONS BRANCH			
488	Pensions Branch Administration—Further amount required...	81,336 00	
489	Canadian Pension Commission, Administration Expenses— Further amount required.....	26,395 00	
REHABILITATION BRANCH			
490	Branch Administration—Further amount required.....	13,058 00	
491	Rehabilitation Division—Further amount required.....	9,345 00	
492	Veterans' Welfare Division—Further amount required.....	37,240 00	
<i>Direct Payments to Veterans and Dependents</i>			
493	To provide, in supplement to Vote 205 of the Main Appropriation Act 1943 and notwithstanding anything contained in the Consolidated Revenue and Audit Act or in any other statute or law, for the payment out of the Consolidated Revenue Fund of compassionate allowances to be awarded by the War Veterans' Allowance Board to the widows of veterans within the definition of "veteran" in the War Veterans' Allowance Act who are not included in the said vote, at such rates as are provided for veterans under Sections 5 and 6 of the said War Veterans' Allowance Act as amended by Orders in Council P.C. 113/9400 of 3rd December, 1941, P.C. 1/3241 of 20th April, 1943, and P.C. 1/5028 of 21st June, 1943, passed under and by virtue of the War Measures Act, and for increasing the payments provided by said vote 205 to a widow with a child or children so as to make the total compassionate allowance in such case equal to the allowance to a veteran with a child or children provided by the said War Veterans' Allowance Act and said amendments, all payments hereunder to be made under such circumstances and upon such terms as may be prescribed by the Governor in Council.....	40,000 00	
<i>Services to Veterans and Dependents</i>			
494	Care of Patients—Further amount required.....	674,725 00	
495	Veterans' Bureau—Further amount required.....	5,983 00	
HEALTH BRANCH			
496	Quarantine and Leprosy—Further amount required.....	30,000 00	
497	Medical Investigation Division—Further amount required.	15,720 00	
498	Nutrition Service—Further amount required.....	5,000 00	
499	National Council on Physical Fitness— Administration Expenses.....	25,000 00	
500	Financial assistance to the Provinces under the National Physical Fitness Act.....	225,000 00	
			1,198,751 00
POST OFFICE			
501	Audit of Revenue, Money Order, Postal Note and Savings Bank business; issue of Postage Stamps and Postal Notes— Further amount required.....		25,000 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS			
CHIEF ARCHITECT'S BRANCH			
	Construction, Repairs and Improvements—Public Buildings		
	<i>Nova Scotia</i>		
502	Shelburne—Public Building—additions.....	7,000 00	
	<i>Ontario</i>		
	Ottawa—Hunter Building—Improvements to wiring, etc.....	11,000 00	
	Ottawa—Royal Canadian Mint—Improvements and alterations	15,000 00	
503	Ottawa—Postal Terminal—Addition.....	115,000 00	
	Ottawa—West Block Testing Laboratories—Alterations and fittings.....	24,000 00	
	Ottawa—Central Heating Plant for Department of Mines and Resources Buildings on Booth Street.....	95,000 00	
	<i>Alberta</i>		
504	Grande Prairie—Public Building—Addition.....	7,000 00	
	<i>Generally</i>		
505	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings—Further amount required.....	10,000 00	
CHIEF ENGINEER'S BRANCH			
	<i>Dredging</i>		
506	British Columbia and Yukon—Further amount required.....	15,000 00	
	Construction, Repairs and Improvements—		
	<i>Harbours and Rivers</i>		
	<i>Nova Scotia</i>		
	Canso—To purchase and repair wharf.....	26,000 00	
507	Mulgrave—To take over and reconstruct portion of Railway wharf—the Canadian National Railways to contribute \$87,000—Further amount required.....	15,000 00	
	<i>Quebec</i>		
508	Longue Pointe de Mingan—To provide for legal services arising from contract for construction of breakwater.....	1,897 00	
	Rivière aux Renards—Wharf reconstruction (estimated cost \$155,000).....	50,000 00	
	<i>Ontario</i>		
509	Grand River—Final agreed contribution to improvements; the Grand River Conservation Commission to discharge the Crown from all claims whatsoever connected therewith and to undertake to pay to the Dominion Government, upon receipt thereof, 37½% of net proceeds of any sale of lands and buildings, of any refund of moneys from the Canadian Pacific Railway and of any moneys realized from capital investments.....	59,325 45	
	Oakville—Repairs to East Pier.....	28,000 00	
	Port Maitland—Dredging—Further amount required.....	9,600 00	
	Port Maitland—Repairs to West Pier.....	55,000 00	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PUBLIC WORKS— <i>Concluded</i>			
CHIEF ENGINEER'S BRANCH— <i>Concluded</i>			
Construction, Repairs and Improvements— Harbours and Rivers— <i>Concluded</i>			
<i>British Columbia</i>			
510	New Massett—Wharf reconstruction.....	15,000 00	
	Port Alberni—Repairs to Assembly wharf and approach and construction of shed—Further amount required.....	10,000 00	
	Harbours and Rivers Generally—for maintenance of services, no new works to be undertaken—Further amount required.....	26,000 00	
GENERAL			
511	National Gallery of Canada—Further amount required for the purchase of Canadian Works of Art.....	18,000 00	
512	War Risk Insurance—Subject to allocation by the Treasury Board.....	270,000 00	
SPECIAL			
CHIEF ARCHITECT'S BRANCH			
Construction, Repairs and Improvements— Public Buildings			
513	Toronto Postal Station "A"—Improvements (Revote)— Further amount required.....	9,000 00	
CHIEF ENGINEER'S BRANCH			
514	Escuminac, N.B.—To provide for claims, legal services, etc., and balance owing contractor in connection with contract awarded in 1934-35 for breakwater extension.....	6,600 00	
515	To provide for claims and other expenses in connection with Unemployment Relief Projects.....	45,000 00	
			943,422 45
ROYAL CANADIAN MOUNTED POLICE			
516	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	171,523 20	
PENSIONS AND OTHER BENEFITS			
517	Pensions to families of members of the Mounted Police who have lost their lives while on duty—Further amount required— Mrs. Margaret Johnson Brooke..... Mrs. Nora Jean Massan..... Mrs. Doris Freda Sampson..... Mrs. Georgina Harrison.....	68 43 50 00 68 00 112 74	
			171,822 37
SECRETARY OF STATE			
518	Bureau for Translations—Further amount required.....		35,950 00

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
SOLDIER SETTLEMENT OF CANADA			
519	Administration of Soldier Settlement, British Family Settlement, general land settlement and Veterans' Land Act, and for carrying charges, maintenance and operating costs with respect to lands acquired under the provisions of the Veterans' Land Act.....		713,830 00
TRADE AND COMMERCE			
	DOMINION BUREAU OF STATISTICS		
520	Contribution to the Inter-American Statistical Institute.....	2,530 00	
521	Statistics—Further amount required.....	25,000 00	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
	<i>Eastern Local Services</i>		
	Baddeck and Iona, service between—Further amount required.....	4,000 00	
	Halifax, Canso and Guysboro, service between—Further amount required.....	3,500 00	
	Halifax, La Have and La Have River ports, service between—Further amount required.....	1,250 00	
	Halifax and ports on West Coast of Cape Breton, service between—Further amount required.....	3,000 00	
	Owen Sound and Ports on Manitoulin Island and Georgian Bay, service between.....	35,000 00	
522	Pictou, Souris and Magdalen Islands, service between—Further amount required.....	12,500 00	
	Prince Edward Island and Nova Scotia, service between—Further amount required.....	16,000 00	
	Quebec, Natashquan and Harrington, service between—Further amount required.....	42,500 00	
	Quebec or Montreal and Gaspe, service between—Further amount required.....	30,000 00	
	Rimouski and Matane and Points on the North Shore of the St. Lawrence, service between—Further amount required.....	25,000 00	
	Riviere-du-Loup and Tadoussac, and other North Shore ports, service between—Further amount required.....	7,000 00	
CANADA GRAIN ACT			
523	Canadian Government Elevators, including Equipment—Further amount required.....	95,085 00	302,365 00
TRANSPORT			
524	War Risk Insurance—Subject to allocation by the Treasury Board.....	357,500 00	
CANALS SERVICE			
525	Canals—Improvements (Revote \$21,000)—Further amount required.....	33,000 00	

SCHEDULE B—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRANSPORT—<i>Concluded</i>			
MARINE SERVICE			
526	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs—Further amount required.....	19,000 00	
527	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to Lightkeepers—Further amount required.....	8,500 00	
528	Miscellaneous Services relating to Navigation and Shipping—Further amount required.....	60,000 00	
529	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines—Further amount required.....	8,365 00	
RAILWAY SERVICE			
530	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000—Amount required for 1943-44 (Capital).....	3,000,000 00	
AIR SERVICE			
(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940.)			
CIVIL AVIATION DIVISION			
531	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—Capital (Revote \$81,950)—Further amount required.....	556,585 00	4,042,950 00
LOANS AND INVESTMENTS			
SOLDIER SETTLEMENT OF CANADA			
532	To provide for the cost of lands and improvements to be purchased under the provisions of the Veterans Land Act.....		6,600,000 00
	Total.....		43,633,933 82

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"C.S." means Consolidating Statute.

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